Public Accounts 2004/05

Consolidated Revenue Fund Supplementary Schedules

For the Fiscal Year Ended March 31, 2005

BRITISH COLUMBIA

Ministry of Finance
Office of the Comptroller General

DOC
BC
F502
C
P8
2004/05
c.3
v.2

JUN 29 2005

LEGISLATIVE LIBRARY OF BRITISH COLUMBIA
3 3298 00309 0769

106-00405/

Consolidated Revenue Fund
Supplementary Schedules

Province of British Columbia

For the Fiscal Year Ended
March 31, 2005

National Library of Canada Cataloguing in Publication Data

British Columbia. Office of the Comptroller General.
Public accounts for the year ended... – 2000/2001–

Annual.
Report year ends Mar. 31.
Continues: British Columbia. Ministry of Finance.
Public accounts. ISSN 1187–8657.
ISSN 1499–1659 = Public accounts–British Columbia.
Office of the Comptroller General

1. British Columbia–Appropriations and expenditures–Periodicals. 2. Revenue–British Columbia–Periodicals.
3. Finance, Public–British Columbia–Periodicals. I. British Columbia. Ministry of Finance. 2. Title.

HJ13.B74
352.4'09711'05
C2001–960204–9

Consolidated Revenue Fund
Supplementary Schedules
for the Fiscal Year Ended March 31, 2005
(Unaudited)

Contents

	Page
Schedule of Net Revenue by Source for the Fiscal Years Ended March 31	5
Schedule of Expense by Function for the Fiscal Years Ended March 31	6
Schedule of Expense by Group Account Classification	7
Schedule of Investment Portfolio	8
Schedule of Free Crown Grants	8
Schedule of Nominal Rent Tenures	8
Schedule of Payments Made to Honour Guarantees	9
Schedule of Obligations Under Capital Leases	9
Schedule of Payments Based on Contributions	10
Explanatory Note on Appropriations	13
Explanatory Notes on the Group Account Classifications	13
Schedule of Voted Appropriations by Ministry	15

Ministerial Appropriations

Legislation	18
Officers of the Legislature	20
Office of the Premier	22
Ministry of Advanced Education	24
Ministry of Agriculture Food and Fisheries	26
Ministry of Attorney General	28
Ministry of Children and Family Development	30
Ministry of Community, Aboriginal and Women's Services	32
Ministry of Education	34
Ministry of Energy and Mines	36
Ministry of Finance	38
Ministry of Forests	40
Ministry of Health Services	42
Ministry of Human Resources	44
Ministry of Management Services	46
Ministry of Provincial Revenue	50
Ministry of Public Safety and Solicitor General	52
Ministry of Skills Development and Labour	54
Ministry of Small Business and Economic Development	56
Ministry of Sustainable Resource Management	58
Ministry of Transportation	60
Ministry of Water, Land and Air Protection	62
Management of Public Funds and Debt	64
Other Appropriations	66

Consolidated Revenue Fund
Supplementary Schedules
for the Fiscal Year Ended March 31, 2005
(Unaudited)

Contents—Continued

	Page
Summary of Special Accounts Account Balance	72
Summary of Special Accounts Operating Statement	73
Schedule of Reorganization of 2004/05 Estimates	74
Descriptions of Appropriations	75
Statement of Staff Utilization	119
Schedule of Prepaid Capital Advances by Ministry	120
Schedule of Other Financing Transactions by Ministry	121
Schedule of Capital Financing Transactions by Classification	122
Statutory Spending Authorities for Disbursements	124

Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	2001	2002	2003	2004	2005
Taxable Revenue	$	$	$	$	$
Personal income	5,962,653	5,375,000	4,154,000	4,877,917	5,051,238
Corporate income	1,054,558	1,522,356	612,424	775,743	1,255,514
Social service	3,616,568	3,535,275	3,770,163	3,988,775	4,099,460
Property	1,371,175	1,401,353	1,457,283	1,491,285	1,577,923
Fuel	442,823	398,231	393,343	461,641	480,200
Other	1,470,642	1,492,764	1,531,619	1,683,643	1,866,302
Commissions on collection of public funds	(23,590)	(36,314)	(31,869)	(29,413)	(31,190)
Valuation adjustments	(14,358)	(36,427)	(40,966)	(8,407)	(15,698)
	13,880,471	13,652,238	11,845,997	13,241,184	14,283,749
Contributions from the Federal Government					
Canada health and social transfers	2,619,000	2,444,735	2,606,000	3,044,152	3,411,870
Federal Equalization program		158,732	543,000	(330,376)	979,359
Other contributions	132,548	131,081	127,365	272,979	170,421
	2,751,548	2,734,548	3,276,365	2,986,755	4,561,650
Natural Resources Revenue					
Petroleum, natural gas and minerals	1,676,384	1,249,001	1,507,242	1,743,128	2,027,444
Forests	1,152,625	1,109,123	1,323,510	1,007,071	1,355,249
Water and other	940,803	658,507	371,053	523,702	556,811
Commissions on collection of public funds	(1,097)	(1,063)	(1,065)	(948)	(1,558)
Valuation adjustments	(18,368)	(11,181)	(5,062)	(195)	(371)
	3,750,347	3,004,387	3,195,678	3,272,758	3,937,575
Other Revenue					
Medical Services Plan premiums	895,248	955,442	1,358,225	1,453,870	1,471,623
Motor vehicle licences and permits	342,370	346,356	355,113	365,665	383,896
Other fees and licences	333,169	341,095	338,803	373,429	477,704
Investment earnings	113,279	63,929	18,088	63,222	42,959
Miscellaneous	225,107	222,602	200,526	225,001	212,788
Asset dispositions	265	42,300	75	177	
Commissions on collection of public funds	(10,229)	(11,056)	(13,553)	(17,772)	(18,568)
Valuation adjustments	(36,635)	(84,191)	(93,115)	(144,738)	(144,245)
	1,862,574	1,876,477	2,164,162	2,318,854	2,426,157
Contributions from Government Enterprises					
Taxpayer-supported Crown corporations and agencies					
British Columbia Buildings Corporation	50,200	15,134	14,120	17,991	19,589
Other	19,371	2,703	19,628		
	69,571	17,837	33,748	17,991	19,589
Self-supported Crown corporations and agencies					
British Columbia Hydro and Power Authority	371,700	332,000	338,273	93,425	339,018
British Columbia Liquor Distribution Branch	642,425	636,100	654,217	723,547	778,594
British Columbia Lottery Corporation	413,672	448,757	488,754	534,486	627,165
Other	3,000	2,000	2,000	2,000	335,081
	1,430,797	1,418,857	1,483,244	1,353,458	2,079,858
Total contributions from government enterprises	1,500,368	1,436,694	1,516,992	1,371,449	2,099,447
Net Consolidated Revenue Fund revenue	23,745,308	22,704,344	21,999,194	23,191,000	27,308,578
Liquidation dividends		255,736		509,423	
Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities					
Transfers to BC Transportation Financing Authority	(202,130)	(194,575)	(222,220)	(415,548)	(426,928)
Transfers to Forest Renewal BC	(187,099)	(144,355)			
Greater Vancouver Transportation Authority (TransLink)	(173,095)	(200,622)	(249,642)	(258,056)	(265,003)
Transfers to other Crown corporations, agencies and entities	(280,138)	(298,900)	(318,359)	(237,946)	(250,955)
Total	(842,462)	(838,452)	(790,221)	(911,550)	(942,886)

Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	2001	2002	2003	2004	2005
Health	$	$	$	$	$
Hospital and preventive care	5,623,767	6,386,790	6,731,555	6,895,871	7,007,645
Medical care	2,847,316	3,154,014	3,293,082	3,370,788	3,391,252
Other health	282,812	297,643	329,656	353,641	367,524
	8,753,895	9,838,447	10,354,293	10,620,300	10,766,421
Education					
Elementary and secondary	4,291,048	4,804,558	4,837,614	4,823,078	4,922,942
Post–secondary	1,805,840	1,796,460	1,820,062	1,825,715	1,830,498
Other education	202,115	189,188	159,115	164,235	155,595
	6,299,003	6,790,206	6,816,791	6,813,028	6,909,035
Social Services					
Social assistance	2,052,523	2,048,574	1,972,419	1,769,510	1,671,033
Child welfare	1,042,418	1,177,885	981,085	903,336	886,375
Other social services	116,766	141,852	120,520	108,060	80,073
	3,211,707	3,368,311	3,074,024	2,780,906	2,637,481
Interest Expense					
Interest expense	902,404	768,782	704,968	707,509	677,136
Natural Resources and Economic Development					
Forests (including fire suppression)	592,305	794,415	902,090	850,531	737,238
Minerals and mines	57,667	112,824	47,098	78,760	103,855
Environment and agriculture	252,186	316,565	321,203	280,540	409,222
Fish and game	27,695	17,820	4,226	4,696	4,357
Trade and industry	110,517	92,628	82,141	130,427	247,914
	1,040,370	1,334,252	1,356,758	1,344,954	1,502,586
Transportation					
Road and air	447,375	493,684	489,831	474,486	1,351,477
Ferries				112,080	127,947
Public transit	163,917	207,118	260,628	232,655	220,768
	611,292	700,802	750,459	819,221	1,700,192
Protection of Persons and Property					
Law enforcement	327,260	375,910	375,524	397,304	396,158
Police protection	175,104	197,316	228,953	244,798	241,237
Corrections	241,960	266,911	256,812	229,141	212,919
Other protection and regulations	275,056	262,354	243,131	296,998	193,554
	1,019,380	1,102,491	1,104,420	1,168,241	1,043,868
Other					
Local government	122,047	168,868	178,408	196,614	209,810
Housing support	103,981	134,140	150,742	147,074	153,445
Recreation and culture	115,392	89,457	72,610	178,324	142,707
	341,420	392,465	401,760	522,012	505,962
General Government					
Legislature	34,577	38,944	37,502	41,151	41,736
Administration	230,051	334,780	339,633	286,428	258,460
	264,628	373,724	377,135	327,579	300,196
Total	22,444,099	24,669,480	24,940,608	25,103,750	26,042,877

Prior years' figures have been restated to conform with current classifications.

Consolidated Revenue Fund
Schedule of Expense by Group Account Classification
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

Special Offices, Ministries and Other Appropriations	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total
	$	$	$	$	$	$	$
Legislation	24,771	9,975		7,272	(282)		41,736
Officers of the Legislature	15,442	13,761	63	17		(2,435)	26,848
Office of the Premier	20,205	28,840	967	574	(7,739)	(750)	42,097
Advanced Education	13,679	113,710	1,648,180	186,505		(53,695)	1,908,379
Agriculture, Food and Fisheries	22,546	13,086	51,848	31,933		(39,246)	80,167
Attorney General	263,596	182,842	89,891	25,339	(49,374)	(24,557)	487,737
Children and Family Development	272,647	106,689	1,218,839	1,226	(2,127)	(71,734)	1,525,540
Community, Aboriginal and Women's Services	25,575	14,364	497,982	5,713	(4,386)	(70,840)	468,408
Education	21,141	231,721	4,324,094	324,365		(13,970)	4,887,351
Energy and Mines	26,831	30,299	69,791	1,662	(182)	(26,404)	101,997
Finance	34,925	22,648	14,724	19,935	(16,809)	(23,228)	52,195
Forests	221,668	390,019	89,443	56,724	994	(25,015)	733,833
Health Services	219,123	303,613	10,122,295	236,233	(147,699)	(127,127)	10,606,438
Human Resources	110,106	65,433	1,127,870	9,937	(203)	(7,118)	1,306,025
Management Services	470,163	259,546	1,026	80,298	(639,823)	(107,030)	64,180
Provincial Revenue	62,104	59,856	156	8,550	(13,320)	(71,493)	45,853
Public Safety and Solicitor General	158,996	102,491	478,522	3,497	(3,718)	(219,945)	519,843
Skills Development and Labour	30,730	12,975	88	33		(25,449)	18,377
Small Business and Economic Development	13,241	17,149	293,921	4,412	(6)	(851)	327,866
Sustainable Resource Management	50,468	67,617	93,805	5,388	(17,356)	(9,301)	190,621
Transportation	84,953	1,004,356	1,085,709	129,008		(601,817)	1,702,209
Water, Land and Air Protection	67,434	64,517	28,776	44,602	(37,966)	(6,753)	160,610
Management of Public Funds and Debt		455		2,272,139	(734,992)	(860,466)	677,136
Other Appropriations	8,573	9,335	57,233	247,252	(37,550)	(217,412)	67,431
Gross Expense	2,238,917	3,125,297	21,295,223	3,702,614	(1,712,538)	(2,606,636)	26,042,877
Inter-ministry recoveries	(338,015)	(349,451)	(2,310)	(1,022,762)	1,712,538		0
Total Consolidated Revenue Fund Expense 2004/05	1,900,902	2,775,846	21,292,913	2,679,852	0	(2,606,636)	26,042,877
Total Consolidated Revenue Fund Expense 2003/04	2,042,196	2,863,733	19,849,242	2,766,112	0	(2,417,533)	25,103,750

Consolidated Revenue Fund
Schedule of Investment Portfolio
Pursuant to Section 44(3) of the *Financial Administration Act*, 1996
as at March 31, 2005
(In Thousands—Unaudited)

	2005		2004
	Total (amortized book cost) $	Total (market value) $	Total (amortized book cost) $
Obligations of or guaranteed by Canada	79,505	72,311	81,945
Obligations of or guaranteed by a province	874,868	923,723	953,205
Obligations of or guaranteed by savings institutions	135,365	135,363	46,795
Units in British Columbia Investment Management Corporation Pooled Investment Portfolio	2,923,332	3,146,984	2,480,881
	4,013,070	4,278,381	3,562,826

Consolidated Revenue Fund
Schedule of Free Crown Grants
as at March 31, 2005
(In Thousands—Unaudited)

	2005	
	Total hectares granted	Total (market value) $
Andy Bailey Provincial Park	196.00	484
Tetsa River Provincial Park	115.00	262
Gulf Islands National Park Reserve	2,406.42	79,000
	2,717.42	79,746

Consolidated Revenue Fund
Schedule of Nominal Rent Tenures
as at March 31, 2005
(In Thousands—Unaudited)

	2005		
	Total tenure term (years)	Total hectares granted	Total (net present value) $
District of Tofino	10	9.35	107
City of Colwood	30	3.14	458
Village of Pemberton	10	1.00	133
City of Surrey	30	1.17	1,314
District of Mission	30	8.45	176
Regional District of North Okanagan	30	8.87	109
		31.98	2,297

Consolidated Revenue Fund
Schedule of Payments Made to Honour Guarantees
Pursuant to Section 74(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

Description	Total $
British Columbia Student Loan Program	
Various lending institutions	133
Credit Enhancement Emergency Fund Guaranteed Loan Program	
Various lending institutions	200
Mortgage Assistance Program	
BC Second Mortgage Program	4
Total 2004/05	337
Total 2003/04	373

Section 74(3) of the *Financial Administration Act, 1996* requires disclosure of payments made to honour guarantees and indemnities or to meet an obligation where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

Consolidated Revenue Fund
Schedule of Obligations Under Capital Leases
Pursuant to Section 70(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

	Total $
Total 2004/05	41,928
Total 2003/04	30,914

Section 70(3) of the *Financial Administration Act, 1996* requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies.

Consolidated Revenue Fund
Schedule of Payments Based on Contributions
Pursuant to Section 25(1)of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

Ministry/Agreement Description	Total $
Office of the Premier	
Heritage Canada—translate and print the BC HealthGuide in French	188
	188
Advanced Education	
Canada Millennium Scholarship Fund	1,086
Canada Study Grants	22,373
Canada/BC Joint Labour Market Information Products	120
Canada/BC Regional Literacy Coordination	180
	23,759
Agriculture, Food and Fisheries	
Canada/BC Feeder Calf Set-Aside Program	6,921
Canada/BC Wildlife Damage Compensation Companion Program	722
Department of Fisheries and Oceans Projects	51
Food Safety and Quality Program	406
National Cull Animal Program	6,085
Secondment to BC Investment Agriculture Foundation	86
Secondment to Department of Fisheries and Oceans	69
Tree Fruit Revitalization Program	5,077
West Nile Virus Surveillance	28
	19,445
Attorney General	
Air India Trial	6,363
BC Treaty Commission	17
Child protection mediation funding	56
Contraventions Act	115
First Nations Conference—phase 1	390
Justice Services—administration support	54
Justice Services—legal aid	4,846
Youth Criminal Justice Act	255
	12,096
Children and Family Development	
Canada Health and Social Transfer—Early Learning and Child Care Program	9,433
	9,433
Community, Aboriginal and Women's Services	
Commercial Heritage Properties Incentive Fund	36
Historic Places Initiative	840
	876
Education	
Canada Millennium Scholarship Foundation—Advancement Via Individual Determination (AVID) Program to BC Schools	852
Education Resource Acquisition Consortium	678
French translation of Essentials of Mathematics	26
Post secondary education in French contract	935
	2,491

Consolidated Revenue Fund
Schedule of Payments Based on Contributions
Pursuant to Section 25(1) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)—Continued

	Total
	$
Energy and Mines	
Bowser Basin/Eskay Targeted Geoscience Initiatives	51
Diamond Potential in BC Project	25
Energy Council Pacific Northwest Economic Region Conference	26
Geological Survey of Canada	6
Geoscience Knowledge Network[1]	
Joint Emergency Preparedness Program (JEPP) earthquake hazard mapping—exploration services[1]	
Mineral Assessment Project	8
Oil and Gas Commission	9,369
Regional Geochemical Survey—Dease Lake	48
Roca Mines Geoscience Partnership Program	69
Secondment to federal government	114
Sierra Yoyo Desan Road upgrade—BC Transportation Financing Authority	16,398
Toodoggone Targeted Geoscience Initiatives—Geological Survey Branch	114
	26,228
Forests	
Mountain Pine Beetle, Peace Forest District—suppression activities	492
Natural Resources Canada, Canadian Forest Service, Memorandum of Understanding—Mountain Pine Beetle Initiative 3.09	49
	541
Health Services	
Appropriate Drug Use in Hypertension	69
BC HealthGuide Program	92
BC HealthGuide—French Handbooks	50
Canadian Health Network	300
Congestive heart failure management	102
Deputy Ministers of Health Conference	125
Health human resources strategy	305
Healthy Child	20
Heart Health	1
Information for Seniors—Your Guide to Programs and Benefits in BC	10
Mass media—tobacco cessation targeting young adults	672
National Diabetes Surveillance System	75
Primary Health Care Transition Fund	1,972
Provincial/territorial fund related to Canadian Blood Services	347
Stairway to Health	2
Western Alliance for Assessment of International Medical Graduates	32
Youth Access to Tobacco Project	100
	4,274
Provincial Revenue	
Interprovincial Tobacco Investigators Conference	4
	4

Consolidated Revenue Fund
Schedule of Payments Based on Contributions
Pursuant to Section 25(1) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)—Continued

	Total
	$
Public Safety and Solicitor General	
Air India Trial	223
Avian Influenza	1,820
Native Courtworker Program	157
	2,200
Small Business and Economic Development	
Aboriginal Sport Excellence and Sport Participation—federal government	334
Four Corners Bank	45
Secondments to 2010 LegaciesNow Society	190
Secondments to Leading Edge Society	184
Secondment to Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games	60
	813
Other Appropriations	
Forest Practices Board—Policy options for environmental protection and tourism development of Dequin County (China)	90
	90
Total 2004/05	102,438
Total 2003/04	125,459

Section 25(1) of the *Financial Administration Act , 1996* authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

[1] These accounts are less than $1,000.

Explanatory Note on Appropriations

The total appropriation amount presented includes the original Estimates, statutory authorizations, contingency access and Supplementary Estimates.

Explanatory Notes on the Group Account Classifications

Operating Expenses

Salaries and Benefits

- *Base Salaries*—includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts*—Fees and Expenses-includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services*—includes central agency charges to ministries for services such as human resources, legal services, internal audit, payroll, corporate accounting system, procurement services and common information technology services.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems—Operating*—includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes supplies and services required for the operation of offices.
- *Informational Advertising and Publications*—includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles*—includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges*—includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non–highway road costs.
- *Amortization*—includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges*—includes payments to the British Columbia Buildings Corporation or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

Explanatory Notes on the Group Account Classifications—Continued

Government Transfers

- *Transfers—Grants*—includes discretionary grants to individuals, businesses, non-profit associations and others, where there are no contractual requirements.
- *Transfers—Entitlements*—includes non-discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers—Agreements*—includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

Other Expenses

- *Transfers Between Votes and Special Accounts*—includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses*—includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- *Recoveries Between Votes and Special Accounts*—includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund*—includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- *Recoveries Within the Government Reporting Entity*—includes costs and amounts recovered from government corporations, organizations and agencies; the offset for commissions paid for the collection of government revenues and accounts; and the write-off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity*—includes costs and amounts recovered from other governments and non-government organizations.

Capital Expenditures

- *Land*—includes the purchased or acquired value for parks and other recreation land and land directly associated with capitalized infrastructure (buildings, ferries and bridges) but does not include land held for resale.
- *Land Improvements*—includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings*—includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment*—includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment*—includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles*—includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems*—includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements*—includes the cost or capital lease cost of improvements to leased space.
- *Roads*—includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Other*—includes capital expenditures that cannot be reasonably allocated to another standard object of capital expenditure.

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

Vote No.	Description	Estimated Voted Expense	Other Authorizations[1]	Total Authorizations	Total Actual Expense[2]	Variance Actual to Authorizations
		$	$	$	$	$
	Legislation					
01	Legislation	45,737		45,737	41,736	(4,001)
	Officers of the Legislature					
02	Auditor General	7,069		7,069	6,983	(86)
03	Conflict of Interest Commissioner	292		292	258	(34)
04	Elections BC	13,508		13,508	13,197	(311)
05	Information and Privacy Commissioner	2,133	115	2,248	2,175	(73)
06	Ombudsman	3,097	20	3,117	3,093	(24)
07	Police Complaint Commissioner	985	105	1,090	1,090	0
	Office of the Premier					
08	Office of the Premier	44,129		44,129	42,097	(2,032)
	Ministry of Advanced Education					
09	Ministry Operations	1,898,849	10,000	1,908,849	1,908,379	(470)
	Ministry of Agriculture, Food and Fisheries					
10	Ministry Operations	44,682	27,200	71,882	71,882	0
	Ministry of Attorney General					
11	Ministry Operations	370,749		370,749	370,749	0
12	Treaty Negotiations Office	28,904		28,904	26,033	(2,871)
13	Judiciary	51,771		51,771	51,199	(572)
14	*Crown Proceeding Act*	27,500		27,500	20,569	(6,931)
15	British Columbia Utilities Commission	1		1	0	(1)
	Ministry of Children and Family Development					
16	Ministry Operations	1,381,568		1,381,568	1,350,579	(30,989)
	Ministry of Community, Aboriginal and Women's Services					
17	Ministry Operations	486,921	66,000	552,921	551,576	(1,345)
18	Transfer to Royal British Columbia Museum	12,105		12,105	12,105	0
	Ministry of Education					
19	Ministry Operations	4,943,165		4,943,165	4,887,351	(55,814)

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)—Continued

Vote No.	Description	Estimated Voted Expense	Other Authorizations[1]	Total Authorizations	Total Actual Expense[2]	Variance Actual to Authorizations
		$	$	$	$	$
	Ministry of Energy and Mines					
20	Ministry Operations	35,230	25,000	60,230	60,230	0
21	Contracts and Funding Arrangements	28,560		28,560	28,560	0
	Ministry of Finance					
22	Ministry Operations	31,297		31,297	29,763	(1,534)
23	Public Sector Employers' Council	14,693		14,693	14,431	(262)
	Ministry of Forests					
24	Ministry Operations	393,292	221,856	615,148	614,647	(501)
	Ministry of Health Services					
25	Ministry Operations	10,404,260	147,986	10,552,246	10,452,433	(99,813)
26	Vital Statistics (Special Operating Agency)	6,935		6,935	6,755	(180)
	Ministry of Human Resources					
27	Ministry Operations	1,301,425	10,000	1,311,425	1,306,025	(5,400)
	Ministry of Management Services					
28	Ministry Operations	51,289		51,289	51,289	0
29	BC Public Service Agency	10,016		10,016	4,975	(5,041)
	Ministry of Provincial Revenue					
30	Ministry Operations	52,279		52,279	45,853	(6,426)
	Ministry of Public Safety and Solicitor General					
31	Ministry Operations	478,891	3,400	482,291	482,291	0
32	*Emergency Program Act*	15,635	6,205	21,840	21,840	0
	Ministry of Skills Development and Labour					
33	Ministry Operations	18,812		18,812	18,377	(435)
	Ministry of Small Business and Economic Development					
34	Ministry Operations	139,689	162,900	302,589	302,589	0

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)—Continued

Vote No.	Description	Estimated Voted Expense	Other Authorizations[1]	Total Authorizations	Total Actual Expense[2]	Variance Actual to Authorizations
		$	$	$	$	$
	Ministry of Sustainable Resource Management					
35	Ministry Operations	68,415	28,600	97,015	97,015	0
36	Agricultural Land Commission	1,957		1,957	1,956	(1)
	Ministry of Transportation					
37	Ministry Operations	811,060	550,000	1,361,060	1,361,060	0
	Ministry of Water, Land and Air Protection					
38	Ministry Operations	112,436	7,800	120,236	120,236	0
	Management of Public Funds and Debt					
39	Management of Public Funds and Debt	800,000		800,000	677,136	(122,864)
	Other Appropriations					
40	Contingencies (All Ministries) and New Programs	240,000		240,000	135,236	(104,764)
41	BC Family Bonus	59,000		59,000	56,982	(2,018)
42	Citizens' Assembly	2,600		2,600	2,600	0
43	Commissions on Collection of Public Funds	1		1	0	(1)
44	Allowances for Doubtful Revenue Accounts	1		1	0	(1)
45	Environmental Assessment Office	2,897		2,897	2,834	(63)
46	Environmental Appeal Board and Forest Appeals Commission	1,895		1,895	1,088	(807)
47	Forest Practices Board	3,307		3,307	3,290	(17)
	Total Voted Expense	**24,449,037**	**1,267,187**	**25,716,224**	**25,260,542**	**(455,682)**

[1] For a breakdown of the Other Authorizations refer to the Ministerial Appropriations.

[2] This schedule differs from other Operating Expenses schedules and statements. Amounts for Votes as voted on in the Legislative Assembly are compared against spending for the votes in this schedule. Special Accounts spending and other Statutory Appropriations spending are not included in this schedule unless the Statutory Appropriation was applied to a vote. All amounts that are part of the Contingencies (All Ministries) and New Programs Vote are showing as part Contingencies and New Programs vote whereas in other schedules the budget is reallocated to the program to show total spending for that program. See page 96 and 97 of the Public Accounts for a complete listing of ministry spending.

Legislation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Members' Services	20,426,000		20,426,000
Caucus Support Services	3,880,000		3,880,000
Office of the Speaker	372,000		372,000
Clerk of the House	712,000		712,000
Clerk of Committees	382,000		382,000
Legislative Operations	10,278,000		10,278,000
Sergeant-at-Arms	3,648,000		3,648,000
Hansard	3,666,000		3,666,000
Legislative Library	2,373,000		2,373,000
Total Expense	45,737,000	0	45,737,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Variances and spending reported within a vote frequently represents such a reallocation of budget between programs.

Legislation—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
11,048,914	222,782		7,218,426			18,490,122	(1,935,878)
3,415,158	563,319		1,059			3,979,536	99,536
245,440	32,446		12,835			290,721	(81,279)
688,948	14,420		41,590			744,958	32,958
357,938	61,581		297			419,816	37,816
2,577,744	7,279,270		(2,395)	(281,920)		9,572,699	(705,301)
2,814,442	265,737					3,080,179	(567,821)
2,003,527	1,084,681		1			3,088,209	(577,791)
1,618,626	450,705					2,069,331	(303,669)
24,770,737	**9,974,941**	**0**	**7,271,813**	**(281,920)**	**0**	**41,735,571**	**(4,001,429)**

Officers of the Legislature—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Auditor General	7,069,000		7,069,000
Conflict of Interest Commissioner	292,000		292,000
Elections BC	13,508,000		13,508,000
Information and Privacy Commissioner	2,133,000	115,000	2,248,000
Ombudsman	3,097,000	20,000	3,117,000
Police Complaint Commissioner	985,000	157,224	1,142,224
Total Expense	27,084,000	292,224	27,376,224
Breakdown of Other Authorizations—			
Supplementary Estimates No. 6	240,000		
Contingencies (All Ministries) and New Programs	52,224		
	292,224		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Officers of the Legislature—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
6,829,441	2,386,183	63,000			(2,295,320)	6,983,304	(85,696)
201,242	42,729		14,451			258,422	(33,578)
3,359,626	9,834,589		2,502			13,196,717	(311,283)
1,556,547	618,240					2,174,787	(73,213)
2,679,423	553,531				(140,000)	3,092,954	(24,046)
816,332	325,892					1,142,224	0
15,442,611	**13,761,164**	**63,000**	**16,953**	**0**	**(2,435,320)**	**26,848,408**	**(527,816)**

Office of the Premier—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Intergovernmental Relations Secretariat			
Voted Appropriation			
Intergovernmental Relations Secretariat	2,517,000		2,517,000
Crown Agencies Secretariat			
Voted Appropriation			
Crown Agencies Secretariat	2,124,000		2,124,000
Public Affairs Bureau[1]			
Voted Appropriation			
Public Affairs Bureau	33,105,000		33,105,000
Executive and Support Services			
Voted Appropriations			
Premier's Office	2,818,000		2,818,000
Executive Operations	3,565,000		3,565,000
	6,383,000	0	6,383,000
Statutory—			
Payments Based on Contributions			0
Total Expense	44,129,000	0	44,129,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

[1]On September 9, 2004, the Premier publicly announced that ministerial responsibility for the Public Affairs Bureau was being transferred to the minister of finance. At that time, the minister of finance assumed responsibility for the office, including administration and spending decisions. However, as the formal budget transfer of the Public Affairs Bureau to the Ministry of Finance did not occur until the 2005/06 Estimates, the disclosure of the 2004/05 appropriation and related spending is reflected in the figures for the Office of the Premier as per the original budget.

Office of the Premier—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
1,880,281	739,060	358,427	72,831	(221,819)	(502,621)	2,326,159	(190,841)
1,272,295	683,098		38,407			1,993,800	(130,200)
13,175,312	26,194,664	529,000	202,481	(7,511,659)	(59,236)	32,530,562	(574,438)
1,651,670	351,632		121,493	(5,908)		2,118,887	(699,113)
2,225,466	683,226	80,000	138,862			3,127,554	(437,446)
3,877,136	1,034,858	80,000	260,355	(5,908)	0	5,246,441	(1,136,559)
	188,325				(188,325)	0	0
20,205,024	28,840,005	967,427	574,074	(7,739,386)	(750,182)	42,096,962	(2,032,038)

Ministry of Advanced Education—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Educational Institutions and Organizations			
Voted Appropriation			
Educational Institutions and Organizations	1,419,138,000	10,000,000	1,429,138,000
Industry Training and Apprenticeship			
Voted Appropriation			
Industry Training and Apprenticeship	77,281,000		77,281,000
Student Financial Assistance Programs			
Voted Appropriation			
Student Financial Assistance Programs	136,291,000		136,291,000
Debt Service Costs and Amortization of Prepaid Capital Advances			
Voted Appropriations			
Debt Service Costs	142,600,000		142,600,000
Amortization of Prepaid Capital Advances	104,150,000		104,150,000
	246,750,000	0	246,750,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	435,000		435,000
Program Management	18,954,000		18,954,000
	19,389,000	0	19,389,000
Statutory—			
Payments Based on Contributions			0
Total Expense	1,898,849,000	10,000,000	1,908,849,000
Breakdown of Other Authorizations—			
Supplementary Estimates No. 8	10,000,000		
	10,000,000		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Advanced Education—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
		1,481,098,292			(17,000,000)	1,464,098,292	34,960,292
		77,881,000				77,881,000	600,000
	599,013	65,278,606	57,992,409		(12,700,972)	111,169,056	(25,121,944)
			128,453,977			128,453,977	(14,146,023)
	106,558,840					106,558,840	2,408,840
0	106,558,840	0	128,453,977	0	0	235,012,817	(11,737,183)
271,434	95,475		20,268			387,177	(47,823)
13,241,531	6,361,294	424,012	38,346		(234,358)	19,830,825	876,825
13,512,965	6,456,769	424,012	58,614	0	(234,358)	20,218,002	829,002
165,665	95,429	23,498,008			(23,759,102)	0	0
13,678,630	113,710,051	1,648,179,918	186,505,000	0	(53,694,432)	1,908,379,167	(469,833)

Ministry of Agriculture, Food and Fisheries—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Industry Competitiveness			
Voted Appropriation			
Industry Competitiveness	4,540,000	9,100,000	13,640,000
Fisheries and Aquaculture Management			
Voted Appropriation			
Fisheries and Aquaculture Management	4,502,000		4,502,000
Food Safety and Quality			
Voted Appropriation			
Food Safety and Quality	3,854,000	3,400,000	7,254,000
Environmental Sustainability and Resource Development			
Voted Appropriation			
Environmental Sustainability and Resource Development	2,546,000	5,000,000	7,546,000
Risk Management			
Voted Appropriations			
National Safety Net Programs	18,353,000	17,862,678	36,215,678
BC Farm Industry Review Board	994,000		994,000
	19,347,000	17,862,678	37,209,678
Statutory Appropriation			
Livestock Protection Special Account	10,000		10,000
	19,357,000	17,862,678	37,219,678
Executive and Support Services			
Voted Appropriations			
Minister's Office	390,000		390,000
Corporate Services	9,503,000		9,503,000
	9,893,000	0	9,893,000
Contingencies (All Ministries) and New Programs			
Pacific Salmon Forum		95,310	95,310
Waste Transfer Station		27,208	27,208
Statutory—			
Payments Based on Contributions			0
Total Expense	44,692,000	35,485,196	80,177,196
Breakdown of Other Authorizations—			
Supplementary Estimates No. 3	27,200,000		
Contingencies (All Ministries) and New Programs	8,285,196		
	35,485,196		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Agriculture, Food and Fisheries—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
3,037,300	1,116,496	9,926,625	40,001		(17,474)	14,102,948	462,948
2,890,434	1,110,224	612,500	190,647			4,803,805	301,805
4,178,988	1,959,358	3,975,270	34		(2,765,976)	7,347,674	93,674
4,983,649	2,162,304	5,282,875	662		(4,213,144)	8,216,346	670,346
1,600,942	1,571,462	26,476,891	18,420,174		(12,801,314)	35,268,155	(947,523)
393,051	633,643					1,026,694	32,694
1,993,993	2,205,105	26,476,891	18,420,174	0	(12,801,314)	36,294,849	(914,829)
						0	(10,000)
1,993,993	2,205,105	26,476,891	18,420,174	0	(12,801,314)	36,294,849	(924,829)
272,579	76,064		17,026			365,669	(24,331)
4,750,227	3,990,215	83,874	91,611		(2,540)	8,913,387	(589,613)
5,022,806	4,066,279	83,874	108,637	0	(2,540)	9,279,056	(613,944)
	42,631	52,679				95,310	0
	27,208					27,208	0
438,531	396,122	5,437,000	13,173,243		(19,444,896)	0	0
22,545,701	13,085,727	51,847,714	31,933,398	0	(39,245,344)	80,167,196	(10,000)

Ministry of Attorney General—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Court Services			
Voted Appropriations			
Registry and Trial Support	104,117,000	1,647,882	105,764,882
Security and Escorts	30,136,000	673,879	30,809,879
	134,253,000	2,321,761	136,574,761
Legal Services			
Voted Appropriation			
Legal Services	15,004,000		15,004,000
Prosecution Services			
Voted Appropriation			
Prosecution Services	77,952,000	2,760,486	80,712,486
Justice Services			
Voted Appropriation			
Justice Services	83,352,000	2,848,982	86,200,982
Executive and Support Services			
Voted Appropriations			
Minister's Office	633,000		633,000
Corporate Services	45,223,000	891,054	46,114,054
Agencies, Boards and Commissions	14,332,000		14,332,000
	60,188,000	891,054	61,079,054
Treaty Negotiations Office			
Voted Appropriations			
Negotiations	17,158,000		17,158,000
Treaty Settlement and Implementation Costs	4,704,000		4,704,000
Economic Development	7,042,000		7,042,000
	28,904,000	0	28,904,000
Judiciary			
Voted Appropriations			
Superior Courts	12,114,000		12,114,000
Provincial Courts	39,657,000		39,657,000
	51,771,000	0	51,771,000
Crown Proceeding Act			
Voted Appropriation			
Crown Proceeding Act	27,500,000		27,500,000
British Columbia Utilities Commission			
Voted Appropriation			
British Columbia Utilities Commission	1,000		1,000
Public Guardian and Trustee of British Columbia			
Statutory Appropriation			
Public Guardian and Trustee of British Columbia Special Account	17,392,000		17,392,000
Statutory—			
Payments Based on Contributions			0
Transfer from Ministry Operations Vote to the Public Guardian and Trustee of British Columbia Special Account	(6,950,000)		(6,950,000)
Total Expense	489,367,000	8,822,283	498,189,283
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	8,822,283		
	8,822,283		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Attorney General—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
44,605,211	61,517,465	19,519	134,424		(517,878)	105,758,741	(6,141)
25,470,816	5,826,577		67,878		(603,840)	30,761,431	(48,448)
70,076,027	67,344,042	19,519	202,302	0	(1,121,718)	136,520,172	(54,589)
28,089,265	37,468,301		286,528	(47,203,804)	(2,049,915)	16,590,375	1,586,375
62,641,310	18,156,990	27,807	702,165	(1,719,996)	(151,824)	79,656,452	(1,056,034)
10,424,306	7,658,276	69,153,413	74,794	(449,976)	(1,748,358)	85,112,455	(1,088,527)
307,139	85,309		25,569			418,017	(214,983)
17,623,581	26,847,488	2,668,494	456,835		(117,355)	47,479,043	1,364,989
4,068,684	2,948,954	30,000	6,950,388		(203,257)	13,794,769	(537,231)
21,999,404	29,881,751	2,698,494	7,432,792	0	(320,612)	61,691,829	612,775
8,089,940	3,544,267	7,542,111	100,094		(781,382)	18,495,030	1,337,030
	23,204	42,662	2,202,384		(63,662)	2,204,588	(2,499,412)
		5,333,364				5,333,364	(1,708,636)
8,089,940	3,567,471	12,918,137	2,302,478	0	(845,044)	26,032,982	(2,871,018)
9,359,886	3,019,604		1,078			12,380,568	266,568
34,688,910	3,934,999	191,279	3,219			38,818,407	(838,593)
44,048,796	6,954,603	191,279	4,297	0	0	51,198,975	(572,025)
			20,569,236			20,569,236	(6,930,764)
2,297,094	1,968,022		1,683		(4,266,799)	0	(1,000)
13,199,323	5,388,741		684,653		(1,957,976)	17,314,741	(77,259)
2,730,949	4,453,924	4,881,958	28,548		(12,095,379)	0	0
			(6,950,000)			(6,950,000)	0
263,596,414	182,842,121	89,890,607	25,339,476	(49,373,776)	(24,557,625)	487,737,217	(10,452,066)

Ministry of Children and Family Development—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Community Living Services			
Voted Appropriation			
Community Living Services	609,573,000		609,573,000
Child and Family Development			
Voted Appropriation			
Child and Family Development	661,722,000		661,722,000
Provincial Services			
Voted Appropriation			
Provincial Services	94,028,000		94,028,000
Executive and Support Services			
Voted Appropriations			
Ministers' Office	730,000		730,000
Corporate Services	15,515,000	1,864,714	17,379,714
	16,245,000	1,864,714	18,109,714
Statutory—			
Payments Based on Contributions			0
Women's Services, Seniors and Child Care (Transferred from Community Aboriginal and Women's Services)			
Voted Appropriation			
Child Care Services		172,777,000	172,777,000
Executive and Support Services (Transferred from Community Aboriginal and Women's Services)			
Voted Appropriation			
Corporate Services		493,000	493,000
	1,381,568,000	175,134,714	1,556,702,714
Adjustment of Prior Year's Accrual[1]			0
Total Expense	1,381,568,000	175,134,714	1,556,702,714
Breakdown of Other Authorizations—			
Government Reorganization	173,270,000		
Contingencies (All Ministries) and New Programs	1,864,714		
	175,134,714		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

[1] Amounts reflect adjustment of prior year's expense accruals which were credited to revenue and, therefore, not available for the ministries to spend. In 2004/05 the adjustment was credited to ministry expense and, again, was not available for spending. Adjustment amounts for prior years have been restated.

Ministry of Children and Family Development—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
30,782,186	9,220,936	586,066,026	243,646	(85,401)	(5,832,319)	620,395,074	10,822,074
181,312,226	72,588,843	451,037,562	596,110	(1,144,662)	(52,610,651)	651,779,428	(9,942,572)
38,040,640	14,136,617	43,313,884	32,461	(896,561)	(3,857,823)	90,769,218	(3,258,782)
517,213	144,095		37,212			698,520	(31,480)
13,037,398	6,398,368	163,808	190,900			19,790,474	2,410,760
13,554,611	6,542,463	163,808	228,112	0	0	20,488,994	2,379,280
		9,432,800			(9,432,800)	0	0
8,714,667	4,181,251	159,813,847	125,847			172,835,612	58,612
242,677	18,325					261,002	(231,998)
272,647,007	106,688,435	1,249,827,927	1,226,176	(2,126,624)	(71,733,593)	1,556,529,328	(173,386)
		(30,989,166)				(30,989,166)	(30,989,166)
272,647,007	106,688,435	1,218,838,761	1,226,176	(2,126,624)	(71,733,593)	1,525,540,162	(31,162,552)

Ministry of Community, Aboriginal and Women's Services—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Local Government			
Voted Appropriations			
Local Government Services and Transfers	86,265,000	111,706,352	197,971,352
Heritage	3,819,000		3,819,000
University Endowment Lands	4,238,000		4,238,000
	94,322,000	111,706,352	206,028,352
Statutory Appropriation			
University Endowment Lands Administration Special Account	3,142,000	1,244,157	4,386,157
	97,464,000	112,950,509	210,414,509
Housing, Building and Safety			
Voted Appropriations			
Housing and Building	149,257,000	5,500,000	154,757,000
Safety and Standards	11,461,000	1,000,000	12,461,000
	160,718,000	6,500,000	167,218,000
Women's Services, Seniors and Child Care			
Voted Appropriations			
Women's Services and Seniors	37,346,000		37,346,000
Child Care Services	172,777,000	(172,777,000)	0
	210,123,000	(172,777,000)	37,346,000
Aboriginal, Multiculturalism and Immigration			
Voted Appropriations			
Aboriginal Directorate	2,161,000		2,161,000
Multiculturalism and Immigration Services	7,804,000	2,060,000	9,864,000
Vancouver Agreement	387,000		387,000
	10,352,000	2,060,000	12,412,000
Statutory Appropriation			
First Citizens Fund Special Account	4,200,000		4,200,000
	14,552,000	2,060,000	16,612,000
Executive and Support Services			
Voted Appropriations			
Ministers' Office	1,132,000		1,132,000
Corporate Services	10,274,000	(493,000)	9,781,000
	11,406,000	(493,000)	10,913,000
Transfer To Royal British Columbia Museum			
Voted Appropriation			
Transfer to Royal British Columbia Museum	12,105,000		12,105,000
Statutory—			
Payments Based on Contributions			0
Special Accounts Funding		9,000,000	9,000,000
Northern Development Initiative Trust Act		15,000,000	15,000,000
Transfer from the General Account to the First Citizens Fund Special Account		(9,000,000)	(9,000,000)
Total Expense	506,368,000	(36,759,491)	469,608,509
Breakdown of Other Authorizations—			
Government Reorganization	(173,270,000)		
Supplementary Estimates No. 10	26,000,000		
Supplementary Estimates No. 7	40,000,000		
Contingencies (All Ministries) and New Programs	54,266,352		
Statutory Appropriations	24,000,000		
Statutory Appropriations—Special Account	1,244,157		
Inter-account transfer	(9,000,000)		
	(36,759,491)		

Ministry of Community, Aboriginal and Women's Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
5,682,198	1,561,613	231,835,732	512,002		(48,511,309)	191,080,236	(6,891,116)
1,694,578	874,603	5,913,613	5,243		(552,050)	7,935,987	4,116,987
1,005,508	3,082,613	4,456,146	541,148	(4,386,157)		4,699,258	461,258
8,382,284	5,518,829	242,205,491	1,058,393	(4,386,157)	(49,063,359)	203,715,481	(2,312,871)
			4,386,157			4,386,157	0
8,382,284	**5,518,829**	**242,205,491**	**5,444,550**	**(4,386,157)**	**(49,063,359)**	**208,101,638**	**(2,312,871)**
1,471,457	597,431	151,308,447	67,648			153,444,983	(1,312,017)
2,771,609	1,272,615	8,012,459	9,805			12,066,488	(394,512)
4,243,066	**1,870,046**	**159,320,906**	**77,453**	**0**	**0**	**165,511,471**	**(1,706,529)**
2,069,501	730,597	34,281,453	80,467			37,162,018	(183,982)
						0	0
2,069,501	**730,597**	**34,281,453**	**80,467**	**0**	**0**	**37,162,018**	**(183,982)**
1,024,249	420,121	1,998,706				3,443,076	1,282,076
3,556,611	1,173,542	26,426,711	17,471		(20,780,439)	10,393,896	529,896
376,840	116,061	2,500,000			(117,000)	2,875,901	2,488,901
4,957,700	1,709,724	30,925,417	17,471	0	(20,897,439)	16,712,873	4,300,873
	28,508	4,142,161				4,170,669	(29,331)
4,957,700	**1,738,232**	**35,067,578**	**17,471**	**0**	**(20,897,439)**	**20,883,542**	**4,271,542**
621,867	243,893		50,920			916,680	(215,320)
5,017,963	3,668,374	2,000	42,376		(3,364)	8,727,349	(1,053,651)
5,639,830	**3,912,267**	**2,000**	**93,296**	**0**	**(3,364)**	**9,644,029**	**(1,268,971)**
		12,105,000				12,105,000	0
282,284	593,445				(875,729)	0	0
			9,000,000			9,000,000	0
		15,000,000				15,000,000	0
			(9,000,000)			(9,000,000)	0
25,574,665	**14,363,416**	**497,982,428**	**5,713,237**	**(4,386,157)**	**(70,839,891)**	**468,407,698**	**(1,200,811)**

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Education—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Public Schools			
Voted Appropriation			
Public Schools	4,147,463,000		4,147,463,000
Independent Schools			
Voted Appropriation			
Independent Schools	176,777,000		176,777,000
Debt Service and Amortization			
Voted Appropriations			
Debt Service Costs	354,700,000		354,700,000
Amortization of Prepaid Capital Advances	210,255,000		210,255,000
	564,955,000	0	564,955,000
Management Services			
Voted Appropriation			
Management Services	18,032,000		18,032,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	489,000		489,000
K-12 Education Programs	35,449,000		35,449,000
	35,938,000	0	35,938,000
Statutory—			
Payments Based on Contributions			0
Total Expense	4,943,165,000	0	4,943,165,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Education—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
107,237	2,803,961	4,146,920,819	228,949		(9,397,011)	4,140,663,955	(6,799,045)
		174,377,000				174,377,000	(2,400,000)
			321,127,402			321,127,402	(33,572,598)
	198,705,206		2,860,446		(206,101)	201,359,551	(8,895,449)
0	198,705,206	0	323,987,848	0	(206,101)	522,486,953	(42,468,047)
6,525,210	10,878,684		105,325		(727,288)	16,781,931	(1,250,069)
294,307	96,987		20,628			411,922	(77,078)
14,163,430	19,016,072	576,258	22,503		(1,148,831)	32,629,432	(2,819,568)
14,457,737	19,113,059	576,258	43,131	0	(1,148,831)	33,041,354	(2,896,646)
50,333	220,312	2,219,902			(2,490,547)	0	0
21,140,517	231,721,222	4,324,093,979	324,365,253	0	(13,969,778)	4,887,351,193	(55,813,807)

Ministry of Energy and Mines—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Oil and Gas			
Voted Appropriations			
Oil and Gas Division	15,170,000	1,600,000	16,770,000
Offshore Oil and Gas	5,800,000		5,800,000
	20,970,000	1,600,000	22,570,000
Mining and Minerals			
Voted Appropriation			
Mining and Minerals	7,868,000	25,000,000	32,868,000
Electricity and Alternative Energy			
Voted Appropriation			
Electricity and Alternative Energy	1,134,000		1,134,000
Executive and Support Services			
Voted Appropriations			
Ministers' Office	831,000		831,000
Corporate Services	3,475,000	12,811	3,487,811
External Relations	952,000	818,023	1,770,023
	5,258,000	830,834	6,088,834
Contracts and Funding Arrangements			
Voted Appropriations			
Resource Revenue Sharing Agreements	2,500,000	846,414	3,346,414
Vancouver Island Natural Gas Pipeline Agreement	24,060,000	7,929,437	31,989,437
Columbia Basin Accord	2,000,000		2,000,000
	28,560,000	8,775,851	37,335,851
Statutory—			
Payments Based on Contributions			0
Northern Development Initiative Trust Act		2,000,000	2,000,000
Total Expense	63,790,000	38,206,685	101,996,685
Breakdown of Other Authorizations—			
Supplementary Estimates No. 4	25,000,000		
Statutory Appropriations	2,000,000		
Contingencies (All Ministries) and New Programs	11,206,685		
	38,206,685		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Energy and Mines—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
5,287,684	5,442,077	863,850	1,559,222		(123,000)	13,029,833	(3,740,167)
1,330,558	2,008,957	1,851,795				5,191,310	(608,690)
6,618,242	7,451,034	2,715,645	1,559,222	0	(123,000)	18,221,143	(4,348,857)
6,663,300	2,593,500	25,117,000	24,991		(2,955)	34,395,836	1,527,836
900,094	215,735	607,474			(50,000)	1,673,303	539,303
487,769	230,985		39,324			758,078	(72,922)
1,292,782	2,725,048		38,152	(182,458)		3,873,524	385,713
1,411,015	343,733	1,984,202				3,738,950	1,968,927
3,191,566	3,299,766	1,984,202	77,476	(182,458)	0	8,370,552	2,281,718
		3,346,414				3,346,414	0
		31,989,437				31,989,437	0
		2,000,000				2,000,000	0
0	0	37,335,851	0	0	0	37,335,851	0
9,457,999	16,739,342	30,500			(26,227,841)	0	0
		2,000,000				2,000,000	0
26,831,201	30,299,377	69,790,672	1,661,689	(182,458)	(26,403,796)	101,996,685	0

Ministry of Finance—(Unaudited)

Description[1]	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Financial and Economic Performance and Analysis			
Voted Appropriation			
Treasury Board Staff Operations	5,946,000		5,946,000
Financial Governance, Accounting and Reporting			
Voted Appropriations			
Comptroller General Operations	6,312,000		6,312,000
Internal Audit and Advisory Services	1,000		1,000
	6,313,000	0	6,313,000
Treasury			
Voted Appropriation			
Provincial Treasury Operations	1,000		1,000
Financial and Corporate Sector Services			
Voted Appropriations			
Financial and Corporate Sector Policy	922,000		922,000
Financial Institutions Commission	1,000		1,000
Registries	3,313,000		3,313,000
	4,236,000	0	4,236,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	543,000		543,000
Corporate Services	14,258,000		14,258,000
	14,801,000	0	14,801,000
Public Sector Employers' Council			
Voted Appropriations			
Public Sector Employers' Council	1,939,000		1,939,000
Employer Associations	12,754,000		12,754,000
	14,693,000	0	14,693,000
Contingencies (All Ministries) and New Programs			
Tsunami Relief		8,000,000	8,000,000
Total Expense	45,990,000	8,000,000	53,990,000
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	8,000,000		
	8,000,000		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

[1]On September 9, 2004, the Premier publicly announced that ministerial responsibility for the Public Affairs Bureau was being transferred to the minister of finance. At that time, the minister of finance assumed responsibility for the office, including administration and spending decisions. However, as the formal budget transfer of the Public Affairs Bureau to the Ministry of Finance did not occur until the 2005/06 Estimates, the disclosure of the 2004/05 appropriation and related spending is reflected in the figures for the Office of the Premier and is, therefore, not included in the figures for the Ministry of Finance.

Ministry of Finance—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
4,340,219	1,164,682	7,500	25,970	(123,125)	(600)	5,414,646	(531,354)
3,781,475	1,389,200		921,775	(427,887)		5,664,563	(647,437)
3,755,286	505,303		445	(4,138,333)	(142,056)	(19,355)	(20,355)
7,536,761	1,894,503	0	922,220	(4,566,220)	(142,056)	5,645,208	(667,792)
4,822,280	3,993,011		10,544,976	(8,732,506)	(10,627,761)	0	(1,000)
845,237	316,478		14,731	(206,344)		970,102	48,102
5,703,568	2,561,377		806		(8,265,751)	0	(1,000)
3,192,028	4,991,317	25,000	109,126		(3,742,850)	4,574,621	1,261,621
9,740,833	7,869,172	25,000	124,663	(206,344)	(12,008,601)	5,544,723	1,308,723
300,792	73,251		21,023			395,066	(147,934)
7,035,304	7,082,220	1,937,500	291,431	(3,181,102)	(401,351)	12,764,002	(1,493,998)
7,336,096	7,155,471	1,937,500	312,454	(3,181,102)	(401,351)	13,159,068	(1,641,932)
1,149,298	571,433		4,229		(47,982)	1,676,978	(262,022)
		12,754,000				12,754,000	0
1,149,298	571,433	12,754,000	4,229	0	(47,982)	14,430,978	(262,022)
			8,000,000			8,000,000	0
34,925,487	22,648,272	14,724,000	19,934,512	(16,809,297)	(23,228,351)	52,194,623	(1,795,377)

Ministry of Forests—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Forest Protection			
Voted Appropriations			
Direct Fire	55,380,000	109,356,547	164,736,547
Fire Preparedness	35,161,000		35,161,000
Forest Health	995,000		995,000
	91,536,000	109,356,547	200,892,547
Stewardship of Forest Resources			
Voted Appropriation			
Stewardship of Forest Resources	38,707,000	12,500,000	51,207,000
Statutory Appropriations			
Forest Stand Management Fund Special Account	1,490,000	797,125	2,287,125
South Moresby Forest Replacement Special Account	3,000,000		3,000,000
	43,197,000	13,297,125	56,494,125
Compliance and Enforcement			
Voted Appropriation			
Compliance and Enforcement	27,044,000		27,044,000
Forest Investment			
Voted Appropriation			
Forest Investment	85,000,000		85,000,000
Pricing and Selling Timber			
Voted Appropriations			
Pricing and Selling Timber	69,340,000	100,000,000	169,340,000
First Nations' Participation	30,000,000		30,000,000
	99,340,000	100,000,000	199,340,000
Executive and Support Services			
Voted Appropriations			
Ministers' Office	968,000		968,000
Corporate Governance	50,697,000		50,697,000
	51,665,000	0	51,665,000
BC Timber Sales			
Statutory Appropriation			
BC Timber Sales Special Account	131,800,000	139,929,684	271,729,684
Statutory—			
Payments Based on Contributions			0
Transfer from the BC Timber Sales Special Account to the General Account		(155,862,145)	(155,862,145)
Total Expense	529,582,000	206,721,211	736,303,211
Breakdown of Other Authorizations—			
Supplementary Estimates No. 2	112,500,000		
Statutory Appropriations—within Vote	109,356,547		
Statutory Appropriations—Special Account	140,726,809		
Inter-account transfer	(155,862,145)		
	206,721,211		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Forests—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
22,936,059	144,258,045	2,966	15,761	(58,550)	(2,417,734)	164,736,547	0
29,306,013	26,528,258	33,108	102,553	(1,511,865)	(11,463,139)	42,994,928	7,833,928
117,858	792,550	2,000,000			(480,396)	2,430,012	1,435,012
52,359,930	171,578,853	2,036,074	118,314	(1,570,415)	(14,361,269)	210,161,487	9,268,940
27,989,608	17,104,342	8,579,080	9,637	(2,747,988)	(3,368,415)	47,566,264	(3,640,736)
162,778	2,124,347			0		2,287,125	0
3,064	1,025,172	3,500				1,031,736	(1,968,264)
28,155,450	20,253,861	8,582,580	9,637	(2,747,988)	(3,368,415)	50,885,125	(5,609,000)
18,770,057	7,647,467		491			26,418,015	(625,985)
6,614,321	61,818,091	6,696,074	691,749	6,956,784	(3,547,108)	79,229,911	(5,770,089)
45,793,928	23,360,646	53,482,004	50,000,156		(2,772,372)	169,864,362	524,362
	456,332	16,164,354				16,620,686	(13,379,314)
45,793,928	23,816,978	69,646,358	50,000,156	0	(2,772,372)	186,485,048	(12,854,952)
449,686	250,975		32,704			733,365	(234,635)
30,216,863	33,001,634	2,472,128	412,591	(1,644,280)	(405,989)	64,052,947	13,355,947
30,666,549	33,252,609	2,472,128	445,295	(1,644,280)	(405,989)	64,786,312	13,121,312
39,307,720	71,110,959	9,319	161,320,521	0	(18,835)	271,729,684	0
	540,600				(540,600)	0	0
			(155,862,145)			(155,862,145)	0
221,667,955	390,019,418	89,442,533	56,724,018	994,101	(25,014,588)	733,833,437	(2,469,774)

Ministry of Health Services—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Services Delivered by Partners			
Voted Appropriations			
Regional Health Sector Funding	6,495,945,000	147,986,000	6,643,931,000
Medical Services Plan	2,568,158,000		2,568,158,000
Pharmacare	830,355,000		830,355,000
Debt Service Costs	173,500,000		173,500,000
Amortization of Prepaid Capital Advances	136,677,000		136,677,000
	10,204,635,000	147,986,000	10,352,621,000
Services Delivered by Ministry			
Voted Appropriations			
Emergency Health Services	220,602,000		220,602,000
Health Benefits Operations	18,328,000		18,328,000
	238,930,000	0	238,930,000
Recoveries from Health Special Account			
Voted Appropriation			
Recoveries from Health Special Account	(147,250,000)		(147,250,000)
Statutory Appropriation			
Health Special Account	147,250,000		147,250,000
	0	0	0
Executive and Support Services			
Voted Appropriations			
Ministers' Office	778,000		778,000
Stewardship and Corporate Management	107,167,000		107,167,000
	107,945,000	0	107,945,000
Services Delivered by Ministry			
Voted Appropriation			
Vital Statistics	6,935,000		6,935,000
Statutory—			
Payments Based on Contributions			0
	10,558,445,000	147,986,000	10,706,431,000
Adjustment of Prior Year's Accrual[1]			0
Total Expense	10,558,445,000	147,986,000	10,706,431,000
Breakdown of Other Authorizations—			
Supplementary Estimates—*Supply Act*, 2004-2005	147,986,000		
	147,986,000		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

[1] Amounts reflect adjustment of prior year's expense accruals which were credited to revenue and, therefore, not available for the ministries to spend. In 2004/05 the adjustment was credited to ministry expense and, again, was not available for spending. Adjustment amounts for prior years have been restated.

Ministry of Health Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
33,790	9,203,575	6,692,631,808	10,000		(36,776,047)	6,665,103,126	21,172,126
1,299,337	1,598,016	2,625,985,895	283,660		(83,352,113)	2,545,814,795	(22,343,205)
		792,831,497				792,831,497	(37,523,503)
			148,298,853			148,298,853	(25,201,147)
	137,285,236					137,285,236	608,236
1,333,127	**148,086,827**	**10,111,449,200**	**148,592,513**	**0**	**(120,128,160)**	**10,289,333,507**	**(63,287,493)**
158,108,171	72,382,601	1,309,269	90,740	(59,702)	(539,723)	231,291,356	10,689,356
12,431,498	15,147,399	3,265,979	83,705		(1,153,483)	29,775,098	11,447,098
170,539,669	**87,530,000**	**4,575,248**	**174,445**	**(59,702)**	**(1,693,206)**	**261,066,454**	**22,136,454**
				(147,250,000)		(147,250,000)	0
			147,250,000			147,250,000	0
0	0	0	**147,250,000**	**(147,250,000)**	0	0	0
588,978	136,756		3,111			728,845	(49,155)
42,149,356	63,223,929	3,430,750	144,875		(451,461)	108,497,449	1,330,449
42,738,334	**63,360,685**	**3,430,750**	**147,986**	**0**	**(451,461)**	**109,226,294**	**1,281,294**
4,511,554	**3,157,972**	**43,302**	**11,297**	**(388,816)**	**(580,665)**	**6,754,644**	**(180,356)**
	1,477,671	2,796,030			(4,273,701)	0	0
219,122,684	**303,613,155**	**10,122,294,530**	**296,176,241**	**(147,698,518)**	**(127,127,193)**	**10,666,380,899**	**(40,050,101)**
			(59,943,297)			(59,943,297)	(59,943,297)
219,122,684	**303,613,155**	**10,122,294,530**	**236,232,944**	**(147,698,518)**	**(127,127,193)**	**10,606,437,602**	**(99,993,398)**

Ministry of Human Resources—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Employment Programs			
Voted Appropriation			
Employment Programs	71,475,000		71,475,000
Temporary Assistance			
Voted Appropriation			
Temporary Assistance	382,176,000		382,176,000
Disability Assistance			
Voted Appropriation			
Disability Assistance	476,358,000	10,000,000	486,358,000
Supplementary Assistance			
Voted Appropriation			
Supplementary Assistance	165,630,000		165,630,000
Employment and Assistance Appeal Tribunal			
Voted Appropriation			
Employment and Assistance Appeal Tribunal	2,467,000		2,467,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	420,000		420,000
Corporate Services	39,089,000		39,089,000
Program Management	163,810,000		163,810,000
	203,319,000	0	203,319,000
Total Expense	1,301,425,000	10,000,000	1,311,425,000
Breakdown of Other Authorizations—			
Supplementary Estimates No. 11	10,000,000		
	10,000,000		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Human Resources—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
	17,078	77,878,230				77,895,308	6,420,308
		375,274,077	4,031,657		(1,307,097)	377,998,637	(4,177,363)
		510,311,742			(1,461,307)	508,850,435	22,492,435
	1,538,071	164,002,398	4,850,819		(4,145,596)	166,245,692	615,692
641,808	450,038	362,940				1,454,786	(1,012,214)
263,110	84,019		22,694			369,823	(50,177)
21,196,443	10,169,179	15,400	111,715	(202,755)	(21,601)	31,268,381	(7,820,619)
88,004,609	53,174,384	25,467	919,931		(182,515)	141,941,876	(21,868,124)
109,464,162	63,427,582	40,867	1,054,340	(202,755)	(204,116)	173,580,080	(29,738,920)
110,105,970	65,432,769	1,127,870,254	9,936,816	(202,755)	(7,118,116)	1,306,024,938	(5,400,062)

Ministry of Management Services—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Service Delivery to Citizens and Businesses: Service BC			
Voted Appropriations			
BC Connects	2,086,000		2,086,000
Government Agents	21,110,000		21,110,000
	23,196,000	0	23,196,000
Service Delivery to the Public Sector			
Voted Appropriations			
Solutions BC: Common IT Services	1,443,000		1,443,000
Solutions BC: Common Business Services	1,099,000		1,099,000
BC Stats	1,100,000		1,100,000
Centralized Shared Services Funding	13,900,000		13,900,000
	17,542,000	0	17,542,000
Service Transformation			
Voted Appropriations			
Results Management Office	1,000	1,900,000	1,901,000
Service Delivery Initiative	392,000	258,000	650,000
	393,000	2,158,000	2,551,000
Governance			
Voted Appropriations			
Chief Information Office Operations	1,852,000	1,954,425	3,806,425
Government Information Strategies, Policy and Legislation	2,752,000		2,752,000
	4,604,000	1,954,425	6,558,425
Executive and Support Services			
Voted Appropriations			
Minister's Office	420,000		420,000
Corporate Services	5,134,000		5,134,000
	5,554,000	0	5,554,000
HR Governance and Strategy			
Voted Appropriations			
Corporate HR Strategy and Planning	3,218,000		3,218,000
Employee Relations	3,572,000		3,572,000
	6,790,000	0	6,790,000
HR Client Services			
Voted Appropriations			
Regional Operations	1,000		1,000
Employee Learning	1,000		1,000
Centralized Shared Services Funding	3,100,000		3,100,000
	3,102,000	0	3,102,000
HR Pension, Employee Benefits and Corporate Programs			
Voted Appropriations			
Provincial Pensions	99,231,000		99,231,000
Miscellaneous and Statutory Items	7,547,000		7,547,000
Canada Pension	45,788,000		45,788,000
Death and Retiring Benefits	9,065,000		9,065,000
Extended Health and Dental Benefits	47,803,000		47,803,000
Group Insurance	3,990,000		3,990,000
Medical Services Plan	22,297,000		22,297,000
Long Term Disability	35,781,000		35,781,000
Employment Insurance	25,839,000		25,839,000
Workers' Compensation	9,981,000		9,981,000
Employee and Family Assistance Program Administration	885,000		885,000
Other Benefits	34,594,000		34,594,000
Internal Recoveries	(342,800,000)		(342,800,000)
	1,000	0	1,000

Ministry of Management Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
1,947,692	2,978,012		3,356	(971,278)	(2,793,737)	1,164,045	(921,955)
16,280,064	7,039,358		199,416	(764,637)	(2,472,087)	20,282,114	(827,886)
18,227,756	10,017,370	0	202,772	(1,735,915)	(5,265,824)	21,446,159	(1,749,841)
44,024,463	162,748,525	12,000	99,881	(164,139,525)	(28,832,183)	13,913,161	12,470,161
35,597,285	44,043,780	60	64,784,202	(109,236,307)	(33,455,347)	1,733,673	634,673
2,313,176	1,054,451		4,006	(2,026,678)	(537,002)	807,953	(292,047)
						0	(13,900,000)
81,934,924	207,846,756	12,060	64,888,089	(275,402,510)	(62,824,532)	16,454,787	(1,087,213)
590,880	6,739,394		365	(3,300,000)	(22,440)	4,008,199	2,107,199
494,301	223,235	30,000	284			747,820	97,820
1,085,181	6,962,629	30,000	649	(3,300,000)	(22,440)	4,756,019	2,205,019
1,206,923	1,999,569	866,510	554			4,073,556	267,131
2,129,362	4,912,436		3,025	(3,497,426)	(950,625)	2,596,772	(155,228)
3,336,285	6,912,005	866,510	3,579	(3,497,426)	(950,625)	6,670,328	111,903
292,779	43,688		19,661			356,128	(63,872)
1,479,735	5,328,182	107,300	139,061	(1,336,274)		5,718,004	584,004
1,772,514	5,371,870	107,300	158,722	(1,336,274)	0	6,074,132	520,132
2,011,318	492,550		134,248	(14,668)		2,623,448	(594,552)
2,636,880	712,621		109,995			3,459,496	(112,504)
4,648,198	1,205,171	0	244,243	(14,668)	0	6,082,944	(707,056)
14,522,528	3,456,163		1,197,793	(15,700,667)	(726,575)	2,749,242	2,748,242
150,000	1,740,421			(1,946,170)		(55,749)	(56,749)
						0	(3,100,000)
14,672,528	5,196,584	0	1,197,793	(17,646,837)	(726,575)	2,693,493	(408,507)
103,385,879						103,385,879	4,154,879
5,247,487						5,247,487	(2,299,513)
48,395,150						48,395,150	2,607,150
3,772,804	380		24,419		(151,320)	3,646,283	(5,418,717)
64,800,000				(624,167)	(18,242,013)	45,933,820	(1,869,180)
9,225,000				(122,241)	(4,912,422)	4,190,337	200,337
23,800,742					(37,564)	23,763,178	1,466,178
42,999,990					(9,534,568)	33,465,422	(2,315,578)
25,103,165						25,103,165	(735,835)
13,806,585				(72,681)	(1,345,658)	12,388,246	2,407,246
1,132,109				(5,950)	(234,630)	891,529	6,529
16,799,259	11,484,714	10,000	13,474,669	(164,120)	(30,938)	41,573,584	6,979,584
(16,435,874)			2,979	(333,307,741)	(2,750,824)	(352,491,460)	(9,691,460)
342,032,296	11,485,094	10,000	13,502,067	(334,296,900)	(37,239,937)	(4,507,380)	(4,508,380)

Ministry of Management Services—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
HR Leadership Centre			
Voted Appropriation			
Leadership Centre	1,000		1,000
HR Executive and Support Services			
Voted Appropriations			
Deputy Minister's Office	120,000		120,000
Information Management Branch	1,000		1,000
Corporate Services	1,000		1,000
	122,000	0	122,000
Contingencies (All Ministries) and New Programs			
Alternative service delivery project secretariat		3,803,821	3,803,821
Total Expense	61,305,000	7,916,246	69,221,246
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	7,916,246		
	7,916,246		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Management Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
729,396	123,143		35,215	(1,009,577)		(121,823)	(122,823)
401,044	178,030		18,008	(338,000)		259,082	139,082
180,756	91,967		11,405	(151,000)		133,128	132,128
715,156	782,424		32,224	(1,094,225)		435,579	434,579
1,296,956	1,052,421	0	61,637	(1,583,225)	0	827,789	705,789
427,165	3,373,270		3,392	(6)		3,803,821	0
470,163,199	259,546,313	1,025,870	80,298,158	(639,823,338)	(107,029,933)	64,180,269	(5,040,977)

Ministry of Provincial Revenue—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Tax Administration and Collection			
Voted Appropriation			
Tax Administration and Collection	3,975,000		3,975,000
Debt Administration and Collection and Home Owner Grant			
Voted Appropriation			
Debt Administration and Collection and Home Owner Grant	1,000		1,000
Statutory Appropriation			
Provincial Home Acquisition Wind-Up Special Account	25,000		25,000
	26,000	0	26,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	430,000		430,000
Corporate Services	47,873,000		47,873,000
	48,303,000	0	48,303,000
Statutory—			
Payments Based on Contributions			0
Funding Provincial Home Acquisition Wind-up		15,000,000	15,000,000
Transfer from the General Account to Provincial Home Acquisition Wind-up		(15,000,000)	(15,000,000)
Total Expense	52,304,000	0	52,304,000
Breakdown of Other Authorizations—			
Statutory Appropriation	15,000,000		
Inter–account transfer	(15,000,000)		
	0		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Provincial Revenue—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
44,317,844	4,658,946	155,682	5,499,484		(49,589,000)	5,042,956	1,067,956
5,244,240	5,963,302		2,774,665	(13,319,784)		662,423	661,423
			47			47	(24,953)
5,244,240	5,963,302	0	2,774,712	(13,319,784)	0	662,470	636,470
278,620	61,455		20,660			360,735	(69,265)
12,263,413	49,167,903		255,375		(21,900,000)	39,786,691	(8,086,309)
12,542,033	49,229,358	0	276,035	0	(21,900,000)	40,147,426	(8,155,574)
	4,493				(4,493)	0	0
			15,000,000			15,000,000	0
			(15,000,000)			(15,000,000)	0
62,104,117	59,856,099	155,682	8,550,231	(13,319,784)	(71,493,493)	45,852,852	(6,451,148)

Ministry of Public Safety and Solicitor General —(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Corrections			
Voted Appropriations			
Adult Custody	131,633,000		131,633,000
Community Corrections and Corporate Programs	42,536,000		42,536,000
	174,169,000	0	174,169,000
Policing and Community Safety			
Voted Appropriations			
Police Services	215,012,000	7,100,000	222,112,000
Provincial Emergency Program	4,707,000	2,590,000	7,297,000
Coroners Service	8,315,000		8,315,000
Victim Services and Community Programs	23,033,000	1,800,000	24,833,000
	251,067,000	11,490,000	262,557,000
Compliance and Consumer Services			
Voted Appropriations			
Office of the Superintendent of Motor Vehicles	7,362,000		7,362,000
Commercial Vehicle Safety and Enforcement	19,111,000		19,111,000
Residential Tenancy	6,274,000		6,274,000
Consumer Services	1,542,000		1,542,000
Film Classification	1,207,000		1,207,000
	35,496,000	0	35,496,000
Gaming Policy and Enforcement			
Voted Appropriations			
Gaming Policy and Enforcement Operations	15,141,000		15,141,000
Distribution of Gaming Proceeds	1,000		1,000
	15,142,000	0	15,142,000
Liquor Control and Licensing			
Voted Appropriation			
Liquor Control and Licensing	1,000		1,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	479,000		479,000
Corporate Services	1,586,000	232,015	1,818,015
Agencies, Boards and Commissions	951,000		951,000
	3,016,000	232,015	3,248,015
Emergency Program Act			
Voted Appropriation			
Emergency Program Act	15,635,000	6,205,079	21,840,079
Statutory Appropriations			
Inmate Work Program Special Account	1,554,000		1,554,000
Victims of Crime Act Special Account	7,325,000		7,325,000
	24,514,000	6,205,079	30,719,079
Statutory—			
Payments Based on Contributions			0
Transfer from the General Account to the Inmate Work Program Special Account		(849,906)	(849,906)
Total Expense	503,405,000	17,077,188	520,482,188
Breakdown of Other Authorizations—			
Supplementary Estimates No. 11	3,400,000		
Contingencies (All Ministries) and New Programs	8,322,015		
Statutory Appropriation—within Vote	6,205,079		
Inter–account transfer	(849,906)		
	17,077,188		

Ministry of Public Safety and Solicitor General —(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
72,563,759	46,135,394	19,719,462	63,498	(119,384)	(6,544,547)	131,818,182	185,182
30,042,336	8,870,306	3,257,768	31,766		(406,091)	41,796,085	(739,915)
102,606,095	55,005,700	22,977,230	95,264	(119,384)	(6,950,638)	173,614,267	(554,733)
4,573,355	3,300,527	231,137,433	27,988		(16,894,109)	222,145,194	33,194
2,877,114	2,268,777	3,631,904	5,395		(933,986)	7,849,204	552,204
4,235,355	4,652,057		2,515			8,889,927	574,927
3,669,099	1,844,481	24,281,983	2,142	(3,599,000)	(50,000)	26,148,705	1,315,705
15,354,923	12,065,842	259,051,320	38,040	(3,599,000)	(17,878,095)	265,033,030	2,476,030
3,430,411	1,737,485		274,834		(1,950)	5,440,780	(1,921,220)
14,384,788	5,023,117	9,425	117,039		(392,188)	19,142,181	31,181
3,285,484	3,901,727		4,987			7,192,198	918,198
569,967	322,368	500,000	419			1,392,754	(149,246)
775,616	469,321		1,161		(35,000)	1,211,098	4,098
22,446,266	11,454,018	509,425	398,440	0	(429,138)	34,379,011	(1,116,989)
7,652,224	4,634,964	2,379,566	24,475		(202,855)	14,488,374	(652,626)
		183,679,157			(183,679,157)	0	(1,000)
7,652,224	4,634,964	186,058,723	24,475	0	(183,882,012)	14,488,374	(653,626)
5,345,848	2,291,160		95,470		(7,732,478)	0	(1,000)
300,049	93,561		21,618			415,228	(63,772)
1,259,087	585,354					1,844,441	26,426
352,140	486,086		438			838,664	(112,336)
1,911,276	1,165,001	0	22,056	0	0	3,098,333	(149,682)
1,784,808	13,448,109	7,478,154	972		(871,964)	21,840,079	0
	557,472	289,932	73,625			921,029	(632,971)
1,639,944	80,052	2,000,000	3,599,000			7,318,996	(6,004)
3,424,752	14,085,633	9,768,086	3,673,597	0	(871,964)	30,080,104	(638,975)
254,691	1,788,651	157,000			(2,200,342)	0	0
			(849,906)			(849,906)	0
158,996,075	102,490,969	478,521,784	3,497,436	(3,718,384)	(219,944,667)	519,843,213	(638,975)

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Skills Development and Labour—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Skills Development and Employment Standards			
Voted Appropriation			
Skills Development and Employment Standards	10,142,000		10,142,000
Industrial Relations			
Voted Appropriation			
Industrial Relations	5,659,000		5,659,000
Workers' Compensation			
Voted Appropriation			
Workers' Compensation	1,000		1,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	431,000		431,000
Program Management	2,579,000		2,579,000
	3,010,000	0	3,010,000
Total Expense	18,812,000	0	18,812,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Skills Development and Labour—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
7,210,022	3,201,990	5,000	11,309		(48,058)	10,380,263	238,263
4,158,678	1,448,584		54		(305,760)	5,301,556	(357,444)
17,817,082	7,277,972				(25,095,054)	0	(1,000)
275,951	62,139		21,834			359,924	(71,076)
1,267,918	984,681	83,377	(361)			2,335,615	(243,385)
1,543,869	1,046,820	83,377	21,473	0	0	2,695,539	(314,461)
30,729,651	12,975,366	88,377	32,836	0	(25,448,872)	18,377,358	(434,642)

Ministry of Small Business and Economic Development—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Improving British Columbia's Investment Climate and Competitiveness			
Voted Appropriation			
Improving British Columbia's Investment Climate and Competitiveness	3,391,000		3,391,000
Statutory Appropriation			
Northern Development Fund Special Account	500,000		500,000
	3,891,000	0	3,891,000
Marketing and Promoting British Columbia			
Voted Appropriation			
Marketing and Promoting British Columbia	2,806,000		2,806,000
Enhancing Economic Development Throughout British Columbia			
Voted Appropriation			
Enhancing Economic Development Throughout British Columbia	19,142,000	86,655,257	105,797,257
BC Olympic Games Secretariat, Sport and Culture			
Voted Appropriations			
BC Olympic Games Secretariat	6,290,000	30,946,741	37,236,741
Sport	8,713,000	25,000,000	33,713,000
Culture and BC Arts Council	12,675,000	25,199,500	37,874,500
	27,678,000	81,146,241	108,824,241
Statutory Appropriations			
Olympic Arts Fund Special Account	625,000		625,000
Physical Fitness and Amateur Sports Fund Special Account	2,200,000		2,200,000
	30,503,000	81,146,241	111,649,241
Executive and Support Services			
Voted Appropriations			
Minister's Office	729,000		729,000
Corporate Services	8,323,000	555,935	8,878,935
British Columbia Pavillion Corporation	5,000,000		5,000,000
Vancouver Convention Centre Expansion Project	71,300,000		71,300,000
Reserves for Doubtful Accounts	1,320,000		1,320,000
	86,672,000	555,935	87,227,935
Statutory—			
Payments Based on Contributions			0
Special Accounts Funding		10,500,000	10,500,000
Northern Development Initiative Trust Act		17,000,000	17,000,000
Transfer from the General Account to the Physical Fitness and Amateur Sports Fund Special Account		(5,500,000)	(5,500,000)
Transfer from the General Account to the Olympic Arts Fund Special Account		(5,000,000)	(5,000,000)
Total Expense	143,014,000	185,357,433	328,371,433
Breakdown of Other Authorizations—			
Supplementary Estimates No. 11	14,000,000		
Supplementary Estimates No. 10	108,900,000		
Supplementary Estimates No. 9	40,000,000		
Contingencies (All Ministries) and New Programs	5,457,433		
Statutory Appropriations	27,500,000		
Inter-account transfer	(10,500,000)		
	185,357,433		

Ministry of Small Business and Economic Development—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
2,284,474	750,762	68,973		(6,150)		3,098,059	(292,941)
							0
						0	(500,000)
2,284,474	**750,762**	**68,973**	**0**	**(6,150)**	**0**	**3,098,059**	**(792,941)**
1,578,279	**5,549,821**	**955,314**	**616**		**(4,353)**	**8,079,677**	**5,273,677**
3,673,878	**1,733,915**	**100,766,104**	**8,581**			**106,182,478**	**385,221**
873,976	2,524,080	30,234,327			(30,000)	33,602,383	(3,634,358)
636,462	293,479	33,197,769				34,127,710	414,710
672,915	463,415	36,573,805				37,710,135	(164,365)
2,183,353	3,280,974	100,005,901	0	0	(30,000)	105,440,228	(3,384,013)
	19,178	600,100				619,278	(5,722)
		2,200,000				2,200,000	0
2,183,353	**3,300,152**	**102,806,001**	**0**	**0**	**(30,000)**	**108,259,506**	**(3,389,735)**
288,207	119,946		20,184			428,337	(300,663)
2,798,960	5,694,350	18,750	233,411		(3,201)	8,742,270	(136,665)
		672,000	3,644,000			4,316,000	(684,000)
		71,300,000				71,300,000	0
			459,384			459,384	(860,616)
3,087,167	**5,814,296**	**71,990,750**	**4,356,979**	**0**	**(3,201)**	**85,245,991**	**(1,981,944)**
433,754		**334,360**	**45,424**		**(813,538)**	0	0
			10,500,000			10,500,000	0
		17,000,000				17,000,000	0
			(5,500,000)			(5,500,000)	0
			(5,000,000)			(5,000,000)	0
13,240,905	**17,148,946**	**293,921,502**	**4,411,600**	**(6,150)**	**(851,092)**	**327,865,711**	**(505,722)**

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Sustainable Resource Management—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Sustainable Economic Development			
Voted Appropriation			
Sustainable Economic Development	11,545,000	3,718,388	15,263,388
Integrated Land and Resource Information			
Voted Appropriation			
Integrated Land and Resource Information	45,929,000		45,929,000
Sound Governance			
Voted Appropriation			
Sound Governance	2,759,000	34,467,794	37,226,794
Property Assessment Services			
Voted Appropriation			
Property Assessment Services	1,000		1,000
Executive and Support Services			
Voted Appropriations			
Ministers' Office	870,000		870,000
Corporate Services	7,311,000		7,311,000
	8,181,000	0	8,181,000
Agricultural Land Commission			
Voted Appropriation			
Agricultural Land Commission	1,957,000		1,957,000
Crown Land			
Statutory Appropriation			
Crown Land Special Account	210,620,000		210,620,000
Transfer from the Crown Land Special Account to the General Account		(52,591,950)	(52,591,950)
Total Expense	280,992,000	(14,405,768)	266,586,232
Breakdown of Other Authorizations—			
Supplementary Estimates No. 11	28,600,000		
Contingencies (All Ministries) and New Programs	9,586,182		
Inter-account transfer	(52,591,950)		
	(14,405,768)		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Sustainable Resource Management—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
8,515,911	4,864,482	2,097,900	3,206,433	(2,530,529)	(29,609)	16,124,588	861,200
28,116,875	28,546,102	759,500	407,085	(6,494,021)	(6,854,484)	44,481,057	(1,447,943)
1,351,231	26,293,930	8,026,965	1,580,549		(25,881)	37,226,794	0
1,002,521	1,302,161				(2,303,682)	1,000	0
464,929	156,724		36,745			658,398	(211,602)
9,616,968	5,897,059	877,352	137,258	(8,331,700)	(87,595)	8,109,342	798,342
10,081,897	6,053,783	877,352	174,003	(8,331,700)	(87,595)	8,767,740	586,740
1,400,068	556,595					1,956,663	(337)
		82,043,582	52,611,950			134,655,532	(75,964,468)
			(52,591,950)			(52,591,950)	0
50,468,503	67,617,053	93,805,299	5,388,070	(17,356,250)	(9,301,251)	190,621,424	(75,964,808)

Ministry of Transportation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Transportation Improvements			
Voted Appropriations			
Transportation Policy and Legislation	695,000		695,000
Planning, Engineering and Construction	12,690,000	550,000,000	562,690,000
Partnerships	1,000		1,000
	13,386,000	550,000,000	563,386,000
Public Transportation			
Voted Appropriations			
British Columbia Transit	142,361,000		142,361,000
Rapid Transit Project 2000	94,371,000		94,371,000
British Columbia Ferry Services Inc	126,742,000		126,742,000
	363,474,000	0	363,474,000
Highway Operations			
Voted Appropriations			
Maintenance, Asset Preservation and Traffic Operations	407,291,000	6,149,300	413,440,300
Inland Ferries	8,279,000		8,279,000
Coquihalla Toll Administration	2,000,000		2,000,000
	417,570,000	6,149,300	423,719,300
Motor Carrier Regulation			
Voted Appropriations			
Motor Carrier Commission	530,000		530,000
Motor Carrier Branch	1,256,000		1,256,000
	1,786,000	0	1,786,000
Executive and Support Services			
Voted Appropriations			
Minister's Office	415,000		415,000
Corporate Services	14,429,000		14,429,000
	14,844,000	0	14,844,000
Statutory—			
Payments Based on Contributions			0
Northern Development Initiative Trust Act		335,000,000	335,000,000
Total Expense	811,060,000	891,149,300	1,702,209,300
Breakdown of Other Authorizations—			
Supplementary Estimates No. 5	550,000,000		
Statutory Appropriation	335,000,000		
Contingencies (All Ministries) and New Programs	6,149,300		
	891,149,300		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Transportation—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
600,181	197,642	13,100,741			(11,776,623)	2,121,941	1,426,941
18,303,021	194,699,938	551,249,738	(853)		(201,028,984)	563,222,860	532,860
4,416,147	121,243,016	40,000	1,691,204		(127,390,367)	0	(1,000)
23,319,349	**316,140,596**	**564,390,479**	**1,690,351**	**0**	**(340,195,974)**	**565,344,801**	**1,958,801**
	21,046,612	46,491,000	69,027,549			136,565,161	(5,795,839)
	26,751,768		57,450,986			84,202,754	(10,168,246)
		127,946,819				127,946,819	1,204,819
0	**47,798,380**	**174,437,819**	**126,478,535**	**0**	**0**	**348,714,734**	**(14,759,266)**
51,198,873	616,562,277	11,166,623	552,761		(253,607,742)	425,872,792	12,432,492
1,374,278	14,267,778	618,773	4,607		(8,004,687)	8,260,749	(18,251)
1,268,763	650,913		154,354			2,074,030	74,030
53,841,914	**631,480,968**	**11,785,396**	**711,722**	**0**	**(261,612,429)**	**436,207,571**	**12,488,271**
277,487	284,958					562,445	32,445
849,090	602,240		3,355			1,454,685	198,685
1,126,577	**887,198**	**0**	**3,355**	**0**	**0**	**2,017,130**	**231,130**
342,911	90,495		17,507			450,913	35,913
6,322,283	7,958,162	95,498	106,212		(8,004)	14,474,151	45,151
6,665,194	**8,048,657**	**95,498**	**123,719**	**0**	**(8,004)**	**14,925,064**	**81,064**
						0	0
		335,000,000				335,000,000	0
84,953,034	**1,004,355,799**	**1,085,709,192**	**129,007,682**	**0**	**(601,816,407)**	**1,702,209,300**	**0**

Ministry of Water, Land and Air Protection—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Environmental Protection			
Voted Appropriation			
Environmental Protection	15,670,000	1,370,400	17,040,400
Statutory Appropriation			
Sustainable Environment Fund Special Account	35,705,000		35,705,000
	51,375,000	1,370,400	52,745,400
Environmental Stewardship			
Voted Appropriation			
Environmental Stewardship	45,080,000	10,926,791	56,006,791
Park, Fish and Wildlife Recreation			
Voted Appropriation			
Park, Fish and Wildlife Recreation	25,523,000	172,078	25,695,078
Executive and Support Services			
Voted Appropriations			
Minister's Office	474,000		474,000
Program Management	25,689,000		25,689,000
	26,163,000	0	26,163,000
Total Expense	148,141,000	12,469,269	160,610,269
Breakdown of Other Authorizations—			
Supplementary Estimates No. 11	7,800,000		
Contingencies (All Ministries) and New Programs	4,669,269		
	12,469,269		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Ministry of Water, Land and Air Protection—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
24,986,170	18,233,257	12,460,998	350,978	(35,705,000)	(1,788,212)	18,538,191	1,497,791
			35,705,000			35,705,000	0
24,986,170	**18,233,257**	**12,460,998**	**36,055,978**	**(35,705,000)**	**(1,788,212)**	**54,243,191**	**1,497,791**
26,005,641	**22,470,471**	**14,891,229**	**79,047**	**(2,162,623)**	**(3,906,582)**	**57,377,183**	**1,370,392**
9,053,179	**18,968,903**	**82,900**	**41,838**		**(1,031,246)**	**27,115,574**	**1,420,496**
281,036	68,425		21,618			371,079	(102,921)
7,107,078	4,775,727	1,341,044	8,403,924	(98,000)	(26,531)	21,503,242	(4,185,758)
7,388,114	**4,844,152**	**1,341,044**	**8,425,542**	**(98,000)**	**(26,531)**	**21,874,321**	**(4,288,679)**
67,433,104	**64,516,783**	**28,776,171**	**44,602,405**	**(37,965,623)**	**(6,752,571)**	**160,610,269**	**0**

Management of Public Funds and Debt —(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Cost of Borrowing for Government Operating and Capital Financing Purposes (Net of Recoveries)			
Voted Appropriations			
Government Operating Purposes	799,992,000		799,992,000
Schools Capital Financing	1,000		1,000
Post Secondary Institutions Capital Financing	1,000		1,000
Health Facilities Capital Financing	1,000		1,000
Public Transit Capital Financing	1,000		1,000
SkyTrain Extension Capital Financing	1,000		1,000
	799,997,000	0	799,997,000
Cost of Borrowing for Relending to Government Bodies (Net of Recoveries)			
Voted Appropriation			
Cost of Borrowing for Relending to Government Bodies	1,000		1,000
Cost of Financial Agreements Entered Into on Behalf of Government Bodies (Net of Recoveries)			
Voted Appropriation			
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1,000		1,000
Cost of Unallocated Borrowing Under the Warehouse Borrowing Program (Net of Recoveries)			
Voted Appropriation			
Cost of Unallocated Borrowing Under the Warehouse Borrowing Program	1,000		1,000
Total Expense	800,000,000	0	800,000,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Management of Public Funds and Debt —(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	$
			784,606,284	(12,624,546)	(94,845,818)	677,135,920	(122,856,080)
			364,108,864	(321,127,402)	(42,981,462)	0	(1,000)
			146,657,693	(128,453,977)	(18,203,716)	0	(1,000)
			171,268,076	(146,307,466)	(24,960,610)	0	(1,000)
			82,297,698	(69,027,549)	(13,270,149)	0	(1,000)
			57,592,685	(57,450,986)	(141,699)	0	(1,000)
0	0	0	1,606,531,300	(734,991,926)	(194,403,454)	677,135,920	(122,861,080)
	454,867		658,093,527		(658,548,394)	0	(1,000)
			359,513		(359,513)	0	(1,000)
			7,154,874		(7,154,874)	0	(1,000)
0	454,867	0	2,272,139,214	(734,991,926)	(860,466,235)	677,135,920	(122,864,080)

Other Appropriations—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Contingencies (All Ministries) and New Programs			
Voted Appropriations			
Contingencies (All Ministries) and New Programs	240,000,000		240,000,000
Police Complaint Commissioner			
Leave liability and other adjustments		(32,224)	
Salary for Chief Judge of the Provincial Court		(20,000)	
Agriculture, Food and Fisheries			
Avian Flu—Specialty Birds		(3,000,000)	
Bovine Spongiform Encephalopathy (BSE)—Feeder Cattle Set-aside		(162,678)	
Bovine Spongiform Encephalopathy (BSE)—Waste Material Handling		(5,000,000)	
Pacific Salmon Forum		(95,310)	
Waste Transfer Station		(27,2[illegible])	
Attorney General			
Air India Trial		(5,104,844)	
Eron Mortgage Trial		(539,302)	
Leave liability and other adjustments		(450,283)	
Pickton Trial		(2,727,854)	
Children and Family Development			
Leave liability and other adjustments		(1,864,714)	
Community, Aboriginal and Women's Services			
Community grants		(13,906,352)	
Filmon Forest Fire Response		(1,000,000)	
Premier's Task Force		(500,000)	
Provincial homelessness Initiative		(5,000,000)	
Settlement and Adaptation Program		(2,060,000)	
Traffic fine revenue sharing		(31,800,000)	
Energy and Mines			
First Nations Accommodation		(818,023)	
Leave liability and other adjustments		(12,811)	
Orphan wells		(1,600,000)	
VIGAS agreement and First Nations Revenue Sharing		(8,775,851)	
Finance			
Tsunami Relief		(8,000,000)	
Management Services			
ASD Project Secretariat		(3,803,821)	
Corporate Authentication Project		(289,000)	
Government Portal		(1,900,000)	
IT Security		(1,514,000)	
ITT Telecom		(151,425)	
Opportunities BC		(258,000)	
Public Safety and Solicitor General			
Crime Victims Assistance Program (CVA)		(1,800,000)	
Filmon Forest Fire Response		(1,890,000)	
Leave liability and other adjustments		(232,015)	
RCMP Salary Increase		(3,700,000)	
Tsunami preparedness		(700,000)	
Small Business and Economic Development			
2010 Olympic Games and Paralympic Games Security Costs		(946,741)	
Golden Visitor Centre		(235,000)	
Leave liability and other adjustments		(555,935)	
North Cowichan Sportsplex		(2,000,000)	
Olympic Arts Fund grant		(199,500)	
Telegraph Cove Road		(1,370,257)	
VIATECH Grant for Operations		(150,000)	

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	
						0	(240,000,000)
						0	32,224
						0	20,000
						0	3,000,000
						0	162,678
						0	5,000,000
						0	95,310
						0	27,208
						0	5,104,844
						0	539,302
						0	450,283
						0	2,727,854
						0	1,864,714
						0	13,906,352
						0	1,000,000
						0	500,000
						0	5,000,000
						0	2,060,000
						0	31,800,000
						0	818,023
						0	12,811
						0	1,600,000
						0	8,775,851
						0	8,000,000
						0	3,803,821
						0	289,000
						0	1,900,000
						0	1,514,000
						0	151,425
						0	258,000
						0	1,800,000
						0	1,890,000
						0	232,015
						0	3,700,000
						0	700,000
						0	946,741
						0	235,000
						0	555,935
						0	2,000,000
						0	199,500
						0	1,370,257
						0	150,000

Other Appropriations—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Contingencies (All Ministries) and New Programs—Continued			
Sustainable Resource Management			
BC Trust for Public Lands		(5,000,000)	
Central Coast Log Debris Cleanup		(1,467,698)	
Land and Resource Management Plans		(118,484)	
Transportation			
Infrastructure Fund		(6,149,300)	
Water, Land and Air Protection			
Incremental PST from Oil Stewardship Program		(710,400)	
Living Rivers		(2,355,890)	
Resorts Strategy		(172,078)	
Species-at-Risk		(770,901)	
Tire Recycling Program		(660,000)	
Other Appropriations—Citizens' Assembly			
Citizens' Assembly for electoral reform		(637,736)	
	240,000,000	(135,235,635)	104,764,365
BC Family Bonus			
Voted Appropriation			
BC Family Bonus	59,000,000		59,000,000
Citizens' Assembly			
Voted Appropriation			
Citizens' Assembly	2,600,000	637,736	3,237,736
Commissions on Collection of Public Funds			
Voted Appropriations			
Ministry of Advanced Education	2,300,000		2,300,000
Ministry of Agriculture, Food and Fisheries	1,000		1,000
Ministry of Attorney General	10,000		10,000
Ministry of Children and Family Development	1,000		1,000
Ministry of Community, Aboriginal and Women's Services	1,000		1,000
Ministry of Education	1,000		1,000
Ministry of Energy and Mines	1,000		1,000
Ministry of Finance	454,000		454,000
Ministry of Forests	1,000		1,000
Ministry of Health Services	10,981,000		10,981,000
Ministry of Human Resources	3,300,000		3,300,000
Ministry of Management Services	1,000		1,000
Ministry of Provincial Revenue	33,770,000		33,770,000
Ministry of Public Safety and Solicitor General	4,258,000		4,258,000
Ministry of Skills Development and Labour	1,000		1,000
Ministry of Small Business and Economic Development	1,000		1,000
Ministry of Sustainable Resource Management	332,000		332,000
Ministry of Transportation	1,000		1,000
Ministry of Water, Land and Air Protection	1,855,000		1,855,000
Recoveries	(57,269,000)		(57,269,000)
	1,000	0	1,000

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	
						0	8,000,000
						0	1,467,698
						0	118,484
						0	6,149,300
						0	710,400
						0	2,355,890
						0	172,078
						0	770,901
						0	660,000
						0	637,736
0	0	0	0	0	0	0	(104,764,365)
		56,981,819				56,981,819	(2,018,181)
184,129	3,051,850		1,757			3,237,736	0
			1,676,724		(1,676,724)	0	(2,300,000)
						0	(1,000)
						0	(10,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
			519,105		(519,105)	0	(454,000)
						0	(1,000)
			8,917,228		(8,917,228)	0	(10,981,000)
			2,622,304		(2,622,304)	0	(3,300,000)
						0	(1,000)
			34,834,149		(34,834,149)	0	(33,770,000)
			3,714,236		(3,714,236)	0	(4,258,000)
						0	(1,000)
						0	(1,000)
			342,513		(342,513)	0	(332,000)
						0	(1,000)
			1,430,138		(1,430,138)	0	(1,855,000)
						0	57,269,000
0	0	0	54,056,397	0	(54,056,397)	0	(1,000)

Other Appropriations—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	$	$	$
Allowances for Doubtful Revenue Accounts			
Voted Appropriations			
Ministry of Advanced Education	1,000		1,000
Ministry of Agriculture, Food and Fisheries	1,000		1,000
Ministry of Attorney General	3,958,000		3,958,000
Ministry of Children and Family Development	50,000		50,000
Ministry of Community, Aboriginal and Women's Services	1,000		1,000
Ministry of Education	1,000		1,000
Ministry of Energy and Mines	1,000		1,000
Ministry of Finance	1,000		1,000
Ministry of Forests	1,000		1,000
Ministry of Health Services	98,573,000		98,573,000
Ministry of Human Resources	16,500,000		16,500,000
Ministry of Management Services	1,000		1,000
Ministry of Provincial Revenue	30,200,000		30,200,000
Ministry of Public Safety and Solicitor General	5,500,000		5,500,000
Ministry of Skills Development and Labour	1,000		1,000
Ministry of Small Business and Economic Development	1,000		1,000
Ministry of Sustainable Resource Management	518,000		518,000
Ministry of Transportation	1,000		1,000
Ministry of Water, Land and Air Protection	650,000		650,000
Recoveries	(155,959,000)		(155,959,000)
	1,000	0	1,000
Environmental Assessment Office			
Voted Appropriation			
Environmental Assessment Office	2,897,000		2,897,000
Environmental Appeal Board and Forest Appeals Commission			
Voted Appropriations			
Administration and Support Services	1,153,000		1,153,000
Environmental Appeal Board	410,000		410,000
Forest Appeals Commission	332,000		332,000
	1,895,000	0	1,895,000
Forest Practices Board			
Voted Appropriation			
Forest Practices Board	3,307,000		3,307,000
Statutory—			
Payments Based on Contributions			0
Special Accounts—			
Insurance and Risk Management			0
Unclaimed Property	75,000		75,000
Total Expense	309,776,000	(134,597,899)	175,178,101
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs	(134,597,899)		
	(134,597,899)		

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification							—Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
$	$	$	$	$	$	$	
						0	(1,000)
						0	(1,000)
			5,101,404		(5,101,404)	0	(3,958,000)
						0	(50,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
			119,304,659		(119,304,659)	0	(98,573,000)
			10,243,148		(10,243,148)	0	(16,500,000)
						0	(1,000)
			17,004,277		(17,004,277)	0	(30,200,000)
			9,118,306		(9,118,306)	0	(5,500,000)
						0	(1,000)
						0	(1,000)
						0	(518,000)
						0	(1,000)
			465,216		(465,216)	0	(650,000)
						0	155,959,000
0	0	0	161,237,010	0	(161,237,010)	0	(1,000)
2,236,806	1,013,839	195,990		(312,868)	(300,000)	2,833,767	(63,233)
640,944	233,428		(4,824)			869,548	(283,452)
	103,301					103,301	(306,699)
	115,070					115,070	(216,930)
640,944	451,799	0	(4,824)	0	0	1,087,919	(807,081)
2,059,246	1,120,194	55,000	55,075		0	3,289,515	(17,485)
	89,516				(89,516)	0	0
3,452,221	3,607,418		31,830,227	(37,237,052)	(1,729,123)	(76,309)	(76,309)
			75,000			75,000	0
8,573,346	9,334,616	57,232,809	247,250,642	(37,549,920)	(217,412,046)	67,429,447	(107,748,654)

Summary of Special Accounts[1]
Account Balance
as at March 31, 2005
(In Thousands—Unaudited)

	Opening Account Balance	Net Revenue (Expense)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Revolving	$	$	$	$	$
BC Timber Sales	170,291	(5,659)	164,632	119,504	45,128
Crown Land	81,270	30,540	111,810	61,810	50,000
First Citizens' Fund[2]	63,559	8,800	72,359	66,490	5,869
Forest Stand Management Fund	65		65	(16,676)	16,741
Forfeited Crime Proceeds Fund	499		499		499
Health Special Account					
Inmate Work Program	2,170	272	2,442	100	2,342
Insurance and Risk Management	36,463	13,304	49,767	(138,153)	187,920
Livestock Protection	110		110		110
Northern Development Fund	13,714	506	14,220	3,951	10,269
Olympic Arts Fund[2]	15,319	4,910	20,229	20,000	229
Physical Fitness and Amateur Sports Fund[2]	38,765	5,517	44,282	42,491	1,791
Provincial Home Acquisition Wind Up Special Account		15,063	15,063	117	14,946
Public Guardian and Trustee Operating Account	12,422	1,096	13,518	885	12,633
South Moresby Implementation —Forest Replacement	25,872	(454)	25,418	30	25,388
Sustainable Environment Fund	15,913	(2,939)	12,974	(6,054)	19,028
Unclaimed Property	150	(75)	75		75
University Endowment Lands Administration	21,157	9,242	30,399	190	30,209
Victims of Crime Act	22,186	3,192	25,378	152	25,226
	519,925	83,315	603,240	154,837	448,403

[1]A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
[2]Spending authority committed represents the endowment of the account, which cannot be spent.

Summary of Special Accounts
Operating Statement
for the Fiscal Year Ended March 31, 2005
(In Thousands–Unaudited)

Revolving	Revenue from Third Parties $	Revenue from Appropriation $	Total Revenue $	(Expense) $	Net Revenue (Expense) $
BC Timber Sales	266,071		266,071	(271,730)	(5,659)
Crown Land	165,196		165,196	(134,656)	30,540
First Citizens' Fund	3,971	9,000	12,971	(4,171)	8,800
Forest Stand Management Fund	2,287		2,287	(2,287)	
Forfeited Crime Proceeds Fund					
Health Special Account	147,250		147,250	(147,250)	
Inmate Work Program	343	850	1,193	(921)	272
Insurance and Risk Management	13,228		13,228	76	13,304
Livestock Protection					
Northern Development Fund	506		506		506
Olympic Arts Fund	529	5,000	5,529	(619)	4,910
Physical Fitness and Amateur Sports Fund	2,217	5,500	7,717	(2,200)	5,517
Provincial Home Acquisition Wind Up Special Account	63	15,000	15,063		15,063
Public Guardian and Trustee Operating Account	11,461	6,950	18,411	(17,315)	1,096
South Moresby Implementation —Forest Replacement	578		578	(1,032)	(454)
Sustainable Environment Fund	32,766		32,766	(35,705)	(2,939)
Unclaimed Property				(75)	(75)
University Endowment Lands Administration	13,628		13,628	(4,386)	9,242
Victims of Crime Act	10,511		10,511	(7,319)	3,192
	670,605	42,300	712,905	(629,590)	83,315

Consolidated Revenue Fund
Schedule of Reorganization of 2004/05 Estimates
(Unaudited)

Ministry	Transfer to (Transfer from)	Transfers	Total by Ministry
		$	$
Ministry of Children and Family Development			173,270,000
Women's Services, Seniors and Child Care			
Child Care Services	(Community, Aboriginal and Women's Services)	172,777,000	
Executive and Support Services			
Corporate Services	(Community, Aboriginal and Women's Services)	493,000	
Ministry of Community, Aboriginal and Women's Services			(173,270,000)
Women's Services, Seniors and Child Care			
Child Care Services	Children and Family Development	(172,777,000)	
Executive and Support Services			
Corporate Services	Children and Family Development	(493,000)	

Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries.

Officers of the Legislature

Vote 2—Auditor General

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the Legislative Assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. Costs incurred for certain audits and related services are recovered from parties external to government.

Vote 3—Conflict of Interest Commissioner

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

Vote 4—Elections BC

This vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

Vote 5—Information and Privacy Commissioner

This vote provides for the salaries and expenses of the Office of the Information and Privacy Commissioner and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FOIPPA), and (effective January 1, 2004) under the *Personal Information Protection Act* (PIPA), with a broad mandate to protect the rights given to the public under FOIPPA, and PIPA. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Acts, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry program pursuant to the *Lobbyist Registration Act*. Costs related to the Freedom of Information and Protection of Privacy Conferences are fully recovered from participants and sponsoring agencies.

Descriptions of Appropriations—Continued

Officers of the Legislature—Continued

Vote 6—Ombudsman

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature, under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, and regional districts. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Some costs incurred are recovered from agencies, individuals, organizations, or other levels of government. Recoveries are also received from the distribution of materials developed by the office.

Vote 7—Police Complaint Commissioner

This vote provides for the salaries of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature, under the authority of the *Police Act*.

Office of the Premier

Vote 8—Office of the Premier

This vote provides for programs and operations described in the voted appropriations under the following four core businesses: Intergovernmental Relations Secretariat, Crown Agencies Secretariat, Public Affairs Bureau, and Executive and Support Services.

INTERGOVERNMENTAL RELATIONS SECRETARIAT

Voted Appropriation Description: This sub–vote provides for management and administration support for the Executive Council in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal–provincial, inter–provincial, and international relations initiatives. This includes support for the Premier, the Minister of State for Intergovernmental Relations and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, ministerial conferences, and international conferences. This sub–vote also provides for costs of official ceremonies, programs for visiting dignitaries, government–hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. A portion of costs may be recovered from ministries, special offices, other levels of government, and participating bodies.

CROWN AGENCIES SECRETARIAT

Voted Appropriation Description: This sub–vote provides for the strategic and systemic oversight of Crown corporations, agencies, boards and commissions including analysis, advice, and coordination on governance, accountability, strategic priorities, performance measurement, mandate/core reviews and cross–Crown agency issues and policies. The sub–vote also provides for the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards and commissions.

Descriptions of Appropriations—Continued

Office of the Premier—Continued

PUBLIC AFFAIRS BUREAU

Voted Appropriation Description: This sub–vote provides for research, planning, coordination, and delivery of communications programs, policies, and services for ministries, special offices, and certain public bodies. Recoveries may be received from ministries, special offices, Crown corporations, certain public bodies, and other levels of government for costs associated with media monitoring and other services.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, operating and other expenses for the Premier, the Minister of State, and their staff; the management of cross–government issues and corporate planning and restructuring, and funding for cross–government and other initiatives that support the government's mandate; support of the Executive Council, including Cabinet and government administration, as well as the salaries, benefits, allowances and operating expenses for the deputy ministers' office; salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees and for the planning and coordination of legislative priorities.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Advanced Education

Vote 9—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Industry Training and Apprenticeship, Student Financial Assistance Programs, Debt Service Costs and Amortization of Prepaid Capital Advances, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation Description: This sub–vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post secondary education system. This sub–vote also provides transfers for research, scholarships, bursaries, and other initiatives. Recoveries are received from the federal government in accordance with federal/provincial agreements.

INDUSTRY TRAINING AND APPRENTICESHIP

Voted Appropriation Description: This sub–vote provides funding to the Industry Training Authority, which oversees the management of the training system in British Columbia.

Statutory Appropriation Description: This statutory appropriation provides for the Industry Training and Apprenticeship Special Account which is governed under the *Industry Training and Apprenticeship Act*.

Descriptions of Appropriations—Continued

Ministry of Advanced Education—Continued

STUDENT FINANCIAL ASSISTANCE PROGRAMS

Voted Appropriation Description: This sub–vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs, debt service costs net of interest earned on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance. Recoveries are received from students for student loan interest repayments and other miscellaneous sources.

DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

Voted Appropriations Description: This sub–vote provides for the payment of short and long term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub–vote also provides for amortization of funds advanced to universities, university colleges, colleges, institutes and agencies for capital projects including new buildings, renovations and improvements, capital leases and equipment purchases.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for Ministry leadership and direction, establishment of policy and accountability, and provides program support for the post secondary system. This sub–vote also provides for consumer protection with respect to private post–secondary institutions and quality assessment for public and private post secondary degree–granting institutions. This sub–vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses of the minister and the minister's staff. Transfers are provided for post secondary development and implementation activities, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and other sources. Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

STUDENT FINANCIAL ASSISTANCE PROGRAMS

British Columbia Student Loan Program–Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances by Core Business

DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

Post Secondary Institutions–Disbursements are provided to universities, university colleges, colleges, institutes and agencies for approved capital projects, including new buildings, renovations and improvements, equipment and capital leases.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries

Vote 10—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Industry Competitiveness, Fisheries and Aquaculture Management, Food Safety and Quality, Environmental Sustainability and Resource Development, Risk Management, and Executive and Support Services.

INDUSTRY COMPETITIVENESS

Voted Appropriation Description: This sub–vote provides for agriculture, food and fisheries industry competitiveness programs and includes work in partnership with agriculture, agri–food and fisheries organizations to provide advice on competitiveness issues affecting the production, marketing and business management of the agriculture, food and fisheries sectors; internal to government advocacy on behalf of the agriculture and fish sectors to improve the business climate in which the sector operates; assembly and dissemination of technical information to producers and other agencies; the provincial component of the 4–H program, agriculture, food and fisheries research and demonstration projects, and related food safety and quality, environmental and risk management initiatives; the administration of Industry Loan Guarantee Programs under the *Financial Administration Act*; and administration of Agricultural Land Development Assistance loan assets under the *Miscellaneous Statutes Amendments Act, 2003*. This sub–vote also provides for industry development and renewal initiatives and trusts. Recoveries are received from the federal government and parties external to government for ministry services.

FISHERIES AND AQUACULTURE MANAGEMENT

Voted Appropriation Description: This sub–vote provides for technical review of applications for tenure and for the licensing and enforcement of regulations as required under the *Fisheries Act* and the *Fisheries Inspection Act*; administration of relevant sections of the *Fisheries Act*; licensing and regulation of finfish and shellfish aquaculture; development and diversification of the fisheries and aquaculture (seafood) sectors; and the development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products. Recoveries are received from the federal government and parties external to government for ministry services.

FOOD SAFETY AND QUALITY

Voted Appropriation Description: This sub–vote provides for the animal health centre and plant diagnostic services; monitoring of fish, animal and plant health; licensing, monitoring and inspecting as required by legislation; assembly and dissemination of technological information to producers and other agencies; agriculture, food and fish research and demonstration projects; and related environmental, industry competitiveness and risk management initiatives. Recoveries are received from the federal government and parties external to government for ministry services.

ENVIRONMENTAL SUSTAINABILITY AND RESOURCE DEVELOPMENT

Voted Appropriation Description: This sub–vote provides for services and programs to initiate, plan and coordinate province–wide land and water policies for soil management, waste management and water management; administration of the *Farm Practices Protection (Right to Farm) Act*; cooperation with the Ministry of Sustainable Resource Management to enhance sustainable resource development opportunities throughout the province; and support to joint planning with local governments to achieve growth of the agriculture and aquaculture sectors. Recoveries are received from the federal government and parties external to government for ministry services.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

RISK MANAGEMENT

Voted Appropriations Description: This sub–vote provides for management of provincial and federal–provincial risk management programs and funding of programs and trusts under the Agricultural Policy Framework Agreement as well as the Production Insurance, Income Stabilization and the Whole Farm Insurance Program agreements. This sub–vote also provides for the operation of the British Columbia Farm Industry Review Board which is responsible for supervising the operations of the marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, hearing related appeals on regulated marketing issues and for hearing complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*. Recoveries are received from the federal government and parties external to government for ministry services. Recoveries may be received by the British Columbia Farm Industry Review Board from parties external to government if costs are assessed against a party to a regulated marketing appeal.

Statutory Appropriation Description: This statutory appropriation provides for the Livestock Protection Special Account which is governed under the *Livestock Protection Act*.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the minister's office including salaries, benefits, allowances and operating expenses of the minister's staff; the executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management and accommodation, information systems and freedom of information, protection of privacy and records management; and the establishment of strategic directions, policy development, economic and statistical analysis, legislative programs and trade and intergovernmental relations. Recoveries are received from the federal government and parties external to government for ministry services.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act (R.S.B.C. 1996, chap. 138, sec. 25(1))*. This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

LIVESTOCK PROTECTION

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973*, was continued under the *Livestock Protection Act, 1979*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenses include compensation transfers and administration costs.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

Loans, Investments and Other Requirements by Core Business

INDUSTRY COMPETITIVENESS

Agriculture Credit Act–Receipts represent principal repayments on outstanding loans issued under the *Agriculture Credit Act* which was terminated on March 31, 1995. The *Miscellaneous Statutes Amendments Act, 2003*, provides the provisions for the loan repayments.

RISK MANAGEMENT

Production Insurance Stabilization–Disbursements are provided to cover deficits in the Production Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the trust account. These advances are fully recovered from Production Insurance Program premium revenue in subsequent years (receipts).

Ministry of Attorney General

Vote 11—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Court Services, Legal Services, Prosecution Services, Justice Services, and Executive and Support Services.

COURT SERVICES

Voted Appropriations Description: This sub–vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from the federal and municipal governments for costs related to ticket enforcement and circuit courts, and from litigants for costs associated with court services support.

LEGAL SERVICES

Voted Appropriation Description: This sub–vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub–vote also provides for administration of Orders in Council and appeals to the Executive Council. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

PROSECUTION SERVICES

Voted Appropriation Description: This sub–vote provides for the operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

JUSTICE SERVICES

Voted Appropriation Description: This sub–vote provides for the administration and management of justice services throughout the province, including legal aid and other publicly–funded legal counsel services; access to justice services; maintenance enforcement and inter–jurisdictional reciprocal order services; alternative–to–court dispute resolution services for separating and divorcing parents and their children; parenting after separation programs; supervised access services; developing and promoting non–adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information. Recoveries are received from the Ministry of Children and Family Development for mediation services relating to child protection, from family maintenance enforcement clients for costs incurred, from recipients of publicly–funded legal counsel services, and from the federal government for family justice services initiatives projects.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for: the office of the Attorney General and Minister Responsible for Treaty Negotiations, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; executive direction of the ministry, including the Deputy Attorney General's office; management services, shared services and policy development for the Ministry of Attorney General and Minister Responsible for Treaty Negotiations, and the Ministry of Public Safety and Solicitor General; and the investigation of matters relating to the administration of the *Correction Act* and court services. It also provides for various agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General. The operations of the Public Guardian and Trustee are partially funded by this sub–vote. Recoveries are received from parties external to government for support services.

Vote 12—Treaty Negotiations Office

This vote provides for programs and operations described in the voted appropriations under the Treaty Negotiations Office core business.

TREATY NEGOTIATIONS OFFICE

Voted Appropriations Description: This sub–vote provides for strategic management and direction of the office, including the deputy minister's office; the province's participation in the negotiation of treaties and other arrangements with First Nations and the federal government, including consultation with third parties and others; treaty mandate and policy development; cross–government coordination of accommodation, reconciliation and treaty implementation initiatives; assistance to First Nations and others in respect of their participation in the treaty process; treaty related measures; the resolution of land and resource issues and the enhancement of First Nation involvement in economic development; and service planning, performance measurement, and support services for the above. This vote also provides for the settlement and implementation costs of treaty agreements that have been ratified by British Columbia, Canada and First Nations; payments to the McLeod Lake Indian Band under the McLeod Lake Indian Band Treaty Number 8 Adhesion and Settlement Agreement and for third party costs; and for initiatives to enable the acquisition of lands for treaty settlement purposes. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements.

Vote 13—Judiciary

This vote provides for ministry programs and operations described in the voted appropriations under the Judiciary core business.

JUDICIARY

Voted Appropriations Description: This sub–vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia.

Vote 14—*Crown Proceeding Act*

This vote provides for ministry expenditures described in the voted appropriation under the *Crown Proceeding Act* core business.

CROWN PROCEEDING ACT

Voted Appropriation Description: This sub–vote provides for the payments made under the authority of the *Crown Proceeding Act*.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

Vote 15—British Columbia Utilities Commission

This vote provides for the programs and operations described in the voted appropriation under the British Columbia Utilities Commission core business.

BRITISH COLUMBIA UTILITIES COMMISSION

Voted Appropriation Description: This sub–vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and others.

STATUTORY SERVICES

Voted Appropriation Description: This sub–vote provides for the payments made under the authority of the *Crown Proceeding Act* and for the costs of commissions issued and inquiries conducted under the *Inquiry Act*.

STATUTORY–PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

This statutory account provides for the programs and operations in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

Statutory Appropriations Description: This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Trustee Amendment Act*.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

The Public Guardian and Trustee operating account is established as a special account in the general fund of the Consolidated Revenue Fund and is governed by Section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are client fees, commissions and charges, and transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and program administration. Recoveries are also received from clients and parties external to government.

Loans, Investments and Other Requirements by Core Business

EXECUTIVE AND SUPPORT SERVICES

Interest on Trusts and Deposits–Interest earnings are credited (disbursed) to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

TREATY NEGOTIATIONS OFFICE

Treaty Settlement and Implementation Costs–Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in legislated treaty agreements. Land is also purchased and held for treaty settlement purposes. Amortization costs are included in the Treaty Negotiations Office Vote.

Ministry of Children and Family Development

Vote 16—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Community Living Services, Child and Family Development, Provincial Services, and Executive and Support Services.

COMMUNITY LIVING SERVICES

Voted Appropriation Description: This sub–vote provides for residential and day services support to adults with developmental disabilities; most services for children with special needs and their families, including autism treatment services; establishing new governance structures; funding under the *Community Services Interim Authorities Act* or any replacement legislation; and costs related to transformation of services. Recoveries are received from the federal government, other provinces, organizations and individuals for repayable benefits, overpayments, and third party settlement costs. Based on readiness criteria, the ministry will transfer authority and responsibility to a single provincial authority where government retains responsibility for funding, performance agreements, monitoring and assessing accountabilities of the authority. The authority will be responsible for directing operations, enforcing standards and managing funds and services.

CHILD AND FAMILY DEVELOPMENT

Voted Appropriation Description: This sub–vote provides for service support, direct operating costs and local administration of community–based support services for aboriginal and non–aboriginal children, youth and families; establishing new governance structures; and funding under the *Community Services Interim Authorities Act* or any replacement legislation, the *Child, Family, and Community Service Act*, the *Adoption Act*, the *Correction Act*, the *Young Offenders (British Columbia) Act* or any replacement legislation, the *Mental Health Act* and other initiatives to support children, youth and families including costs related to transformation of services. Recoveries are received from the federal government, other provinces, other ministries, other organizations, and individuals, for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements. Based on readiness criteria, the ministry will transfer authority and responsibility to aboriginal and non–aboriginal authorities, where government retains responsibility for funding, performance agreements, monitoring and assessing accountabilities of authorities. The authorities will be responsible for directing operations, enforcing standards and managing funds and services.

PROVINCIAL SERVICES

Voted Appropriation Description: This sub–vote provides for program support and administration for young offender services that promote rehabilitation, including youth custody centres and youth forensic psychiatric services to the courts and clients; specialized provincial services under provisions of the *Young Offenders (British Columbia) Act* or any replacement legislation, the *Correction Act*, the *Mental Health Act* and the *Forensic Psychiatry Act*; and other services to support children and youth. Recoveries are received from the federal government and other ministries.

Descriptions of Appropriations—Continued

Ministry of Children and Family Development—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Children and Family Development; the office of the Minister of State for Early Childhood Development; overall direction, development and support for ministry services, including central support and advice to the areas of child and family development, community living and provincial services; and for the administration of the *Human Resource Facility Act*. Recoveries are received from organizations.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

EXECUTIVE AND SUPPORT SERVICES

Human Services Providers Financing Program–Receipts represent repayment of loans provided in previous fiscal years for capital purposes, including funds under the *Human Resource Facility Act*, and to stimulate investment in efficiencies and innovation by British Columbia community social service providers.

Ministry of Community, Aboriginal and Women's Services

Vote 17—Ministry Operations

The vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Local Government; Housing, Building and Safety; Women's Services and Child Care; Aboriginal, Multiculturalism and Immigration; and Executive and Support Services.

LOCAL GOVERNMENT

Voted Appropriations Description: This sub–vote provides for the administration of the Community Charter, the *Local Government Act*, the *Local Government Grants Act*, and the *Library Act*; financial and other support to local governments, public libraries and related organizations; and for the operation of the University Endowment Lands. This sub–vote also provides for policy development and support for heritage protection, preservation and management and for the administration and delivery of government programs under the *Heritage Conservation Act* and the *Klondike National Historic Park Act*. Recoveries are received from internal and external parties for ministry services.

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Special Account, which is governed under the *University Endowment Land Act, 1979*.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

HOUSING, BUILDING AND SAFETY

Voted Appropriations Description: This sub–vote provides for housing and building policy development, and administration of the British Columbia Building Code; public safety programs including the Office of the Fire Commissioner and the establishment of safety standards; and the administration of the *Safety Standards Act* and the *Safety Authority Act*. Transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program, which provides financial assistance to eligible seniors for shelter costs. Transfers are also provided for land acquisitions, intended for social housing, that are sold at less than market value by the Crown; and to the Homeowner Protection Office for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program.

WOMEN'S SERVICES, SENIORS AND CHILD CARE

Voted Appropriations Description: This sub–vote provides for policy development for women's services, seniors and child care, and support for women's services, including support services to women who have either experienced, or are at risk of experiencing, abuse and their dependent children; and child care, including child care subsidies to parents and organizations that provide or support child care services. This sub–vote also provides for the administration of the *Child Care BC Act* and the *Child Care Subsidy Act*.

Statutory Appropriations Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account and for the Olympic Arts Fund Special Account.

ABORIGINAL, MULTICULTURALISM AND IMMIGRATION

Voted Appropriations Description: This sub–vote provides for the coordination of resources and services provided to Aboriginal people; leadership around policy development; support to Aboriginal advisory bodies, including the First Citizens' Forum, and the First Peoples` Heritage, Language and Culture Council; policy and program development and delivery with respect to multiculturalism and immigration negotiation and implementation of the Agreement for Canada–British Columbia Co–operation on Immigration; administration of the Provincial Nominee, Business Immigration and International Qualifications programs; administration of the First Citizens Fund Special Account; and support for the Vancouver Agreement. Transfers are provided to support Aboriginal issues through partnerships, social projects in Vancouver, and to programs for settlement services for immigrants. Recoveries are received from the federal government, pursuant to federal/provincial agreements, and from other external and internal parties for ministry services.

Statutory Appropriation Description: This statutory appropriation provides for the First Citizens Fund Special Account.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the offices of the Minister of Community, Aboriginal and Women's Services, the Minister of State for Immigration and Multicultural Services and the Minister of State for Women's and Seniors' Services including salaries, benefits, allowances, operating and other expenses of the ministers' staff. The sub–vote also provides for executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation, and information systems. Recoveries are received from internal and external parties for ministry services.

Vote 18—Transfer to Royal British Columbia Museum

The vote provides for programs and operations described in the voted appropriation under the following core business: Transfer to Royal British Columbia Museum.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

TRANSFER TO ROYAL BRITISH COLUMBIA MUSEUM

Voted Appropriation Description: This sub–vote provides for a transfer towards the operating costs of the Royal British Columbia Museum Crown agency.

Statutory Accounts

SPECIAL ACCOUNTS FUNDING

This account was established under the authority of the *Special Accounts Appropriation and Control Act, 2001* (R.S.B.C. 1996, chap. 436, sec. 4(3)). This section of the Act authorizes an increase of $9 million under the authority of the *Special Accounts Appropriation and Control Act, 2001*.

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

NORTHERN DEVELOPMENT INITIATIVE TRUST ACT

This account was established under the authority of the *Northern Development Initiative Trust Act* (S.B.C. 2004, chap. 69, sec. 13). This section of the Act authorizes payments to support investment in forestry, pine beetle recovery, transportation, tourism, mining, Olympic opportunities, small business, economic development, and energy.

Special Account

FIRST CITIZENS' FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the economic, social and cultural well being of Aboriginal People who are residents of British Columbia. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational and economic opportunities including student bursaries, heritage, language and culture programs, Aboriginal friendship centre operations, and economic/business development programs. The account also provides funds for the administrative costs of certain social and economic development programs and for the Native Economic Development Advisory Board. All other administration costs are provided through the Ministry Operations Vote. The account balance was increased by $9 million effective before April 1, 2002, by $9 million on April 1, 2002 and April 1, 2003. A further increase of $9 million will be made April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act, 2001*.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act, 1925*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for services to residents of the University Endowment Lands.

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences, and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses represent the transfer to the Ministry Operations Vote of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

Ministry of Education

Vote 19—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Public Schools, Independent Schools, Debt Service and Amortization, Management Services, and Executive and Support Services.

PUBLIC SCHOOLS

Voted Appropriation Description: This sub–vote provides for transfers to school districts and others to support the public school system. Recoveries are received from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

INDEPENDENT SCHOOLS

Voted Appropriation Description: This sub–vote provides for transfers to eligible independent schools and others to support the independent school system.

DEBT SERVICE AND AMORTIZATION

Voted Appropriations Description: This sub–vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub–vote also provides for the amortization of funds advanced for capital projects including school sites, portables, capital leases, buses, and equipment purchases. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol.

MANAGEMENT SERVICES

Voted Appropriation Description: This sub–vote provides for corporate support services to operating programs including financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to ministries, boards, agencies and commissions including the Ministry of Advanced Education, the Ministry of Education and the Ministry of Skills Development and Labour. Recoveries are received from miscellaneous sources and include certain costs related to supporting the Workers' Compensation Appeal Tribunal and Compensation Advisory Services in the Ministry of Skills Development and Labour.

Descriptions of Appropriations—Continued

Ministry of Education—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for executive direction for the ministry and management and program support for K–12 education programs. This sub–vote also provides for the office of the Minister of Education and includes salaries, benefits, allowances, and operating expenses of the minister and minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources.

Prepaid Capital Advances by Core Business

PUBLIC SCHOOLS

Schools–Disbursements are provided for approved school capital projects including construction, school sites, portables, capital leases, and bus and equipment purchases.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Energy and Mines

Vote 20—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Oil and Gas, Mining and Minerals, Electricity and Alternative Energy, and Executive and Support Services.

OIL AND GAS

Voted Appropriations Description: This sub–vote provides for management of the province's natural gas and petroleum resources, including selling and administering petroleum and natural gas rights; facilitating infrastructure development to improve access to oil and gas resources; undertaking economic and financial analysis to develop policies and programs; identifying, stimulating and facilitating development opportunities; providing information to the public; streamlining provincial regulations that apply to the oil and gas sector; representing the province's interests before energy regulatory tribunals; and developing and maintaining petroleum geology databases. This sub–vote also provides for assessment and implementation of offshore oil and gas exploration and development, including negotiating necessary fiscal regulatory and environmental management arrangements with the federal government.

Descriptions of Appropriations—Continued

Ministry of Energy and Mines—Continued

MINING AND MINERALS

Voted Appropriation Description: This sub–vote provides for management of the province's mining resources and regulation of the industries that explore for and develop these resources by regulating mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility, including promoting the mining industry; issuing and administering mineral exploration and mining tenures; permitting exploration and mining operations; enforcing provincial legislation and regulations; reviewing and developing legislation, regulations and policies; providing a regulatory framework to protect the public interest; providing information to the public; developing and delivering geo–science databases; working with industry to collect and publish baseline geo–science information; providing assistance and advice to prospectors and exploration companies; and undertaking economic and financial analysis to provide measures to enhance exploration and mining investment attractiveness.

ELECTRICITY AND ALTERNATIVE ENERGY

Voted Appropriation Description: This sub–vote provides for development of legislation, policies and programs to support all forms of electrical power generation, alternative energy sources, energy conservation and efficiency measures, and leading edge technologies, including providing policy advice or direction to electric utilities and the regulator, the British Columbia Utilities Commission; fostering private sector investment in new electricity resources; and providing resource information and support for independent power producers.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the offices of the Minister of Energy and Mines and the Minister of State for Mining, and includes salaries, benefits, allowances and operating expenses for the ministers and the ministers' staff; and administration and ministry executive support, including the deputy minister's office, external relations, strategic human resources and correspondence, and aboriginal policy and programs. Under an agreement, the Ministry of Small Business and Economic Development provides administrative support services to the ministry.

Vote 21—Contracts and Funding Arrangements

This vote provides for programs and operations described in the voted appropriations under the Contracts and Funding Arrangements core business.

CONTRACTS AND FUNDING ARRANGEMENTS

Voted Appropriations Description: This sub–vote provides for transfers to First Nations, to share revenue received from petroleum, natural gas, and minerals extraction in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations; to the Columbia Basin Trust for a portion of operating expenses; and for payments required under the Vancouver Island Natural Gas Pipeline Agreement.

Statutory Appropriation Description: This statutory appropriation provides for the Vancouver Island Natural Gas Pipeline Special Account, which was created by the *Vancouver Island Natural Gas Pipeline Act*.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Energy and Mines—Continued

NORTHERN DEVELOPMENT INITIATIVE TRUST ACT

This account was established under the authority of the *Northern Development Initiative Trust Act* (S.B.C. 2004, chap. 69, sec. 13). This section of the Act authorizes payments to support investment in forestry, pine beetle recovery, transportation, tourism, mining, Olympic opportunities, small business, economic development, and energy.

Loans, Investments and Other Requirements by Core Business

CONTRACTS AND FUNDING ARRANGEMENTS

Columbia Basin Accord–Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with the Columbia Basin Trust.

Revenue Collected For, and Transferred to, Other Entities By Core Business

EXECUTIVE AND SUPPORT SERVICES

Oil and Gas Commission Act–Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected on behalf of the Commission under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed and collected on behalf of the Commission under the Oil and Gas Commission Levy Regulation.

Ministry of Finance

Vote 22—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Financial and Economic Performance and Analysis, Financial Governance, Accounting and Reporting, Treasury, Financial and Corporate Sector Services, and Executive and Support Services.

FINANCIAL AND ECONOMIC PERFORMANCE AND ANALYSIS

Voted Appropriation Description: This sub–vote provides for the operations of Treasury Board Staff. Services include: financial, economic, revenue, capital, taxation and intergovernmental fiscal relations advice to government. This sub–vote also provides for management of the provincial government budget; production of various financial and economic documents, including the Estimates, Budget and Fiscal Plan; and operation and maintenance of financial and economic models to support decision–making within government. Costs are partially recovered from ministries, Crown corporations and parties external to government for services provided on their behalf.

FINANCIAL GOVERNANCE, ACCOUNTING AND REPORTING

Voted Appropriations Description: This sub–vote provides for the operation of the Office of the Comptroller General. Major responsibilities include: reporting on financial transactions, including ad hoc, monthly and quarterly financial reporting and Public Accounts; governance over financial management and procurement legislation, policy and procedures; analysis and advice on financial administration, accounting and procurement policy issues and process improvements; post–payment compliance and payment diversion; internal audit and management advisory services pertaining to internal financial and management controls; performance management, accountability, and risk management; special audit investigations; and pre– and post–implementation reviews of major information technology systems. Recoveries are received from ministries and Crown corporations for internal audit services, accounting analysis provided by Financial Reporting and Advisory Services and from the Unclaimed Property Special Account for administration costs.

Statutory Appropriation Description: This statutory appropriation provides for the Unclaimed Property Special Account which is governed under the *Unclaimed Property Act, 1999*.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

TREASURY

Voted Appropriation Description: This sub–vote provides for debt management for the government and its Crown corporations and agencies; support for corporate and project finance initiatives and for management of settlement operations; forecasting, reporting and analysis services relating to the provincial debt. Services are cost recovered from Crown corporations and agencies, other government ministries and other clients internal and external to government. This sub–vote also provides for banking and cash management services on a cost recovery basis to Banking/Cash Management Branch clients, including Crown corporations and the government. Services include contract negotiation and management; credit facilities; management of funds for the consolidated revenue fund; payment and revenue collection services; and direction and support to government clients for electronic banking and payment services.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Treasury Revenue Program Special Account.

FINANCIAL AND CORPORATE SECTOR SERVICES

Voted Appropriations Description: This sub–vote provides for operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, pension plans and captive insurance companies; administration of the *Real Estate Act*, the *Mortgage Brokers Act*, *the Strata Property Act* and related activities; and administrative costs of the Credit Union Deposit Insurance Fund, and related activities. This sub–vote also provides for the registration of all business entities, non–profit organizations and cooperatives that operate in British Columbia; maintenance of registries of security interests (liens) in personal property; the ownership and location of manufactured homes in the province; operation of a uniform Business Number hub; operation of OneStop Registration Services; and the operation of the Auditor Certification Board under the *Company Act*. This sub–vote also provides for policy analysis and advice to government respecting the legislative frameworks for the regulation of credit unions, trust companies, insurance companies, captive insurance companies, pension plans, mortgage brokers, real estate licensees and the real estate market, as well as the legislative frameworks applicable to companies, societies, partnerships, condominiums, the use of personal property as collateral for loans and various liens. Recoveries are received from parties internal and external to government.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Finance, for executive and administrative support for the ministry, including financial, human resources, information and systems management, freedom of information and privacy services, and funding in support of Partnerships British Columbia. It provides for payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff pursuant to Section 7 of the *Legislative Assembly Allowance and Pensions Act*. This sub–vote also provides for certain expenses incurred for the Office of the Premier; occupancy and related costs for the Executive Council and Intergovernmental Relations; and certain expenses for other offices. This sub–vote also provides support for Government House. Recoveries are received from parties internal and external to government for ministry services.

Vote 23—Public Sector Employers' Council

This vote provides for programs and operations described in the voted appropriations under the core business Public Sector Employers' Council.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

PUBLIC SECTOR EMPLOYERS' COUNCIL

Voted Appropriations Description: This sub–vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act* (PSEA), and includes salaries and remuneration of the secretariat staff, government's financial contributions to employers' associations established under the PSEA and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pensions and compensation–related issues in the public sector. Costs are partially recovered from pension boards.

Ministry of Forests

Vote 24—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Forest Protection, Stewardship of Forest Resources, Compliance and Enforcement, Forest Investment, Pricing and Selling Timber, and Executive and Support Services.

FOREST PROTECTION

Voted Appropriations Description: This sub–vote provides for forest protection, including fire prevention control in accordance with applicable legislation throughout the province, including: (a) Direct Fire – provides for control and suppression of wild fires and ex gratia payments related to these activities. Costs related to the provision of supplies and services are recovered from other agencies and levels of government, provinces, countries, companies, organizations, and individuals; (b) Fire Preparedness – provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires and associated research and development. Transfers are provided to promote fire safety and awareness. Costs of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, and individuals, and from annual rents paid into the Consolidated Revenue Fund by timber licence holders; and (c) Forest Health – provides for forest health activities in parks and protected areas, some viewscapes, urban areas and other special sites.

STEWARDSHIP OF FOREST RESOURCES

Voted Appropriation Description: This sub–vote provides for provincial forest and rangeland stewardship and management at provincial, regional and district levels including forest and range practices, timber supply planning and determination, range planning and management, control of invasive alien plants, recreation, forest health management, applied research and forest gene resource management. Costs of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations and individuals.

Statutory Appropriations Description: This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account.

COMPLIANCE AND ENFORCEMENT

Voted Appropriation Description: This sub–vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resource under the jurisdiction of the Ministry of Forests including: enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fires, pests, and other agents; and enforcing rules governing the use of forest service recreation sites and trails.

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

FOREST INVESTMENT

Voted Appropriation Description: This sub–vote provides for investments in enhanced forest management; resource planning; forest research; silviculture treatments of damaged forests; development and provision of reforestation material and conservation of forest gene resources; forest, range and recreation conservation and protection; the Crown portion of Woodlot licence and Community Forest Agreement areas; strategic land use and sustainable resource management planning; product development; development of markets for British Columbia forest products; and forest sector reform. Planning, administration and delivery is provided through ministries, licensees and third–party agreements. Costs of supplies and services may be recovered from other levels of government, agencies, organizations, and individuals.

PRICING AND SELLING TIMBER

Voted Appropriations Description: This sub–vote provides for headquarters, regional, and district activities related to timber tenure administration, timber pricing, and access to markets; meeting obligations with First Nations; First Nations' participation in the forest economy; and building and maintaining forest service road and bridge infrastructure to provide access to timber. Transfers are provided for the promotion of integrated management of forest and rangelands. Costs related to the provision of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations, and individuals.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for executive direction and related support services to the ministry including the offices of the Minister of Forests and the Minister of State for Forestry Operations, including salaries, benefits, allowances, and operating expenses of the ministers and the ministers' staff; and corporate governance and service delivery activities for strategic policy, performance management, legislation development, finance, human resources, freedom of information, executive and executive support, regional and district management, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Transfers are provided for the integrated management of forest and rangelands. Costs of supplies and services may be recovered from other ministries, other levels of governments, agencies, organizations, and individuals.

STATUTORY– BC TIMBER SALES

This statutory account provides for programs and operations described in the statutory appropriations under the core business BC Timber Sales.

BC TIMBER SALES

Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Special Account.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

Special Accounts

BC TIMBER SALES

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage, bonus stumpage, annual fees and billings (annual rent, trespass charges, scaling fees and registration fees) incidental to the operation of the program, and sales of logs.

Expenses are for: preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund.

Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* in 1988. Revenue is provided by contributions from municipalities, the forest industry, forest sector unions, and others through money collected in accordance with applicable legislation; penalties levied in accordance with applicable legislation; and from stumpage levies. Expenses provide for enhanced management of British Columbia's forest and rangelands, for silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, for the costs of investigating contravention of applicable legislation, for fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, and for reforestation and road deactivation in areas subject to stumpage levies.

No financing transactions are provided for under this account.

SOUTH MORESBY FOREST REPLACEMENT

This account was established by the *South Moresby Implementation Act* in 1988. The purpose of this account is to offset the decrease in forest land available for harvest due to the creation of the South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may receive contributions from the Consolidated Revenue Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

Ministry of Health Services

Vote 25—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Executive and Support Services.

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

SERVICES DELIVERED BY PARTNERS

Voted Appropriations Description: This sub–vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation, and delivery of health programs and services in the province. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. This includes funding for operations, minor equipment and minor capital improvements. Recoveries are received from other levels of government and other organizations for services provided or funded by the ministry.

Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee–for–service basis or alternative contractual basis and other recruitment, retention, training and planning initiatives with respect to physicians. Payments for these services and initiatives are in accordance with the *Medicare Protection Act* and agreements with professional associations and health authorities. Recoveries are received to reimburse the Medical Services Plan for claims that are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

Pharmacare provides funding to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items, as well as for services that complement Pharmacare programs.

Debt Service Costs provides for the provincial government's share of debt servicing costs related to approved health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against approved debt service costs. Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects.

Statutory Appropriations Description: This statutory appropriation provides for the Medical and Health Care Services Special Account which is governed under the *Medical and Health Care Services Special Account Act*.

SERVICES DELIVERED BY MINISTRY

Voted Appropriations Description: This sub–vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Recoveries are received from organizations for the use of ambulances and attendants and from the Medical Services Plan for medical services provided on a contractual basis.

Health Benefits Operations provides for the administration of the Medical Services Plan and Pharmacare programs, including the enrolment of eligible British Columbia residents to ensure they have access to publicly funded health care, managing the premium assistance program, processing claims for medically required services provided by physicians, diagnostic and laboratory facilities, certain supplementary benefits practitioners, and eligible prescription drugs and designated medical supplies. Central financial and operational management, including information systems, is funded within the Executive and Support Services sub–vote. Recoveries are received from other agencies, such as the Workers' Compensation Board and other third party insurers, for the processing costs of claims covered by these parties.

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

RECOVERIES FROM HEALTH SPECIAL ACCOUNT

Voted Appropriation Description: This sub–vote provides for recoveries from the Health Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Health Services and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff; salaries, benefits and allowances for the Minister of State for Mental Health and Addiction Services and the minister's staff. This sub–vote also provides for stewardship and corporate management functions such as: direction to health authorities and other health providers; support to partners in delivering health care services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; development of the policy and legislative framework for the health system; development of long–term health care plans; monitoring and regulation of professional associations; and public health reports on population health through the Provincial Health Officer. Recoveries are received from other ministries and other levels of government for services provided by the ministry.

Vote 26—Vital Statistics (Special Operating Agency)

The vote provides for programs and operations described in the voted appropriation under the core business Services Delivered by Ministry.

SERVICES DELIVERED BY MINISTRY

Voted Appropriation Description: This sub–vote provides for expenses of the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Recoveries are received as a result of the provision of services for genealogy, pre–adoption records, non–statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government and to the public; and, as a result of royalties on the sale of Agency developed intellectual property.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act, 1992*. Administered by the Ministry of Health Services, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

Loans, Investments and Other Requirements by Core Business

SERVICES DELIVERED BY PARTNERS

Health Innovation Incentive Program–Loans (disbursements) are no longer provided to health authorities or other health agencies. Receipts represent repayment by health authorities of the loans (disbursements) made in previous years. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances by Core Business

SERVICES DELIVERED BY PARTNERS

Health Facilities–Disbursements are provided for approved health facilities and equipment capital projects.

Ministry of Human Resources

Vote 27—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Employment Programs, Temporary Assistance, Disability Assistance, Supplementary Assistance, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

EMPLOYMENT PROGRAMS

Voted Appropriation Description: This sub–vote provides for programs to assist eligible individuals to find sustainable employment and may include directed job search, job placement programs and/or specific training for employment. It also provides for specialized programs that support individuals with disabilities. This sub–vote also provides for salaries and benefits for individuals with disabilities receiving on the job training under the Public Service Training Program.

TEMPORARY ASSISTANCE

Voted Appropriation Description: This sub–vote provides for temporary assistance in accordance with the *Employment and Assistance Act* for the family units of eligible individuals who are capable of financial independence through employment or are unable to seek work because of a prescribed short–term medical or other condition, or who have persistent multiple barriers to employment. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

DISABILITY ASSISTANCE

Voted Appropriation Description: This sub–vote provides for disability assistance in accordance with the *Employment and Assistance for Persons with Disabilities Act* for the family units of eligible individuals with disabilities who are not expected to gain financial independence through employment or who are seeking work. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

Descriptions of Appropriations—Continued

Ministry of Human Resources—Continued

SUPPLEMENTARY ASSISTANCE

Voted Appropriation Description: This sub–vote provides for health and other supports for family units of eligible individuals in accordance with the *Employment and Assistance Act* and *Employment and Assistance for Persons with Disabilities Act*, and for programs that promote the purposes of the legislation. Recoveries are received from Bus Pass Program user fees, from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL

Voted Appropriation Description: This sub–vote provides for salaries, benefits, allowances, operating and other expenses for a single–level, regionally based appeal system through the Employment and Assistance Appeal Tribunal established under the *Employment and Assistance Act*.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Human Resources. It provides for leadership, direction and administrative support services for the operating programs of the ministry. This includes strategic and business planning, financial administration and budget co–ordination, human resources, asset and risk management, prevention, compliance and enforcement, information technology, records management, freedom of information, and protection of privacy. It also provides for corporate and community based service delivery, including services provided by other ministries and agencies on behalf of the ministry. Recoveries are received from other ministries and agencies and from parties external to government.

Ministry of Management Services

Vote 28—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Service Delivery to Citizens and Businesses: Service BC, Service Delivery to the Public Sector, Service Transformation, Governance, and Executive and Support Services.

SERVICE DELIVERY TO CITIZENS AND BUSINESSES: SERVICE BC

Voted Appropriations Description: This sub–vote provides for the integrated delivery of programs, services and information on behalf of ministries, agencies, the private sector and other governments so that citizens, businesses and the broader public sector have convenient access to high quality, seamless services. Activities include the delivery of over–the–counter integrated services and information across the province, a government–wide telephone contact center, management of common Web services for government's enterprise portal and provision of on–line access to a variety of products and services. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

SERVICE DELIVERY TO THE PUBLIC SECTOR

Voted Appropriation Description: This sub–vote provides for service delivery and administration of government's shared services provider, Solutions BC. Activities include common business services including corporate procurement and supply services, strategic acquisitions, and management of intellectual property; financial services including the corporate accounting service and payroll services; common information technology services including client and corporate operations, workstation support, network, hosting, IT security services and applications and service integration; and communications infrastructure. This sub–vote also provides for the production of economic, social, business and demographic statistical information along with data dissemination, survey and analytic services for government under the *Statistics Act* and for internal transfers of centralized shared services funding to the BC Public Service Agency. Recoveries are received from ministries, Crown agencies, and external organizations for various activities, including shared services and other programs. Recoveries may also be received from the BC Public Service Agency centralized shared services funding allocation.

Descriptions of Appropriations—Continued

Ministry of Management Services—Continued

SERVICE TRANSFORMATION

Voted Appropriations Description: This sub–vote provides for certain e–government, critical business and other initiatives; service transformation activities dedicated to improving service delivery to clients and customers; and governance and opportunity–identification for ministries and other levels of government to collaborate and integrate services. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

GOVERNANCE

Voted Appropriations Description: This sub–vote provides for overall government information technology strategic planning as well as the development of policies and programs to support telecommunications initiatives and consolidated corporate and information programs that support cross–government specialized functions including information management, privacy protection and information access. Activities include managing legislation and providing policy and professional advice, tools, resources and services that enhance accountable decision–making. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Management Services, and includes salaries, benefits, allowances, operating and other expenses of the minister and the minister's staff. It also provides for executive direction to the ministry and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to ministry operations programs. Recoveries are received from parties internal to government for services provided.

Vote 29—BC Public Service Agency

This vote provides for the British Columbia Public Service Agency (Agency) programs and operations described in the voted appropriations under the following five core businesses: HR Governance and Strategy, HR Client Services, HR Pension, Employee Benefits and Corporate Programs, HR Leadership Centre, and HR Executive and Support Services.

HR GOVERNANCE AND STRATEGY

Voted Appropriations Description: This sub–vote provides for Agency activities related to strategic human resource planning, performance measurement, policy and program development, terms and conditions, workforce adjustment activities, merit office activities, and labour relations which include the negotiation and administration of collective agreements on behalf of government.

HR CLIENT SERVICES

Voted Appropriations Description: This sub–vote provides for a broad range of human resource services to government and other clients including advisory services on organizational design, compensation, staffing, employee relations, government–wide training and development, occupational safety and health, workforce adjustment, career planning and transition services, and other activities related to human resource management. This sub–vote also provides for internal transfers of centralized shared services funding to the Ministry of Management Services Operations Vote. Recoveries are received from parties internal and external to government for services provided. Recoveries may also be received from the Ministry of Management Services Operations Vote centralized shared services funding allocation.

HR PENSION, EMPLOYEE BENEFITS AND CORPORATE PROGRAMS

Voted Appropriations Description: This sub–vote provides for employer contributions for pensions and benefits, as well as the management and administration of employee benefits plans and corporate programs. Recoveries are received from parties internal and external to government for pensions, benefits and corporate programs.

Descriptions of Appropriations—Continued

Ministry of Management Services—Continued

HR LEADERSHIP CENTRE

Voted Appropriation Description: This sub–vote provides a wide range of human resource services to, and for, executives and senior leaders including human resource policy development; executive development; orientation programs; corporate recruitment; retention and succession planning; performance management; and recognition, incentives and rewards. Recoveries are received from parties internal to government for services provided.

HR EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the executive direction of the Agency and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to Agency operations and programs. Recoveries are received from parties internal to government for services provided.

Ministry of Provincial Revenue

Vote 30—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Tax Administration and Collection, Debt Administration and Collection and Home Owner Grant, and Executive and Support Services.

TAX ADMINISTRATION AND COLLECTION

Voted Appropriation Description: This sub–vote provides for the administration and enforcement of various tax statutes and revenue and benefit programs that are the responsibility of the Ministry of Provincial Revenue. This sub–vote also provides for payment of interest or refunds of taxation revenues under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

DEBT ADMINISTRATION AND COLLECTION AND HOME OWNER GRANT

Voted Appropriation Description: This sub–vote provides for accounts receivable collection, loan management services, and administration of the Home Owner Grant Program. Costs are recovered from clients within the Consolidated Revenue Fund or deducted from collected proceeds.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up Special Account.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Provincial Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive strategic direction of the ministry and administrative support services; tax appeal management and administration; and centralized billing and receivable management including premiums and fees collected for the Medical Services Plan of the Ministry of Health Services. Costs are partially recovered from revenues administered by the ministry.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

FUNDING FOR PROVINCIAL HOME ACQUISITION WIND-UP

This account was established under the authority of the *Special Accounts Appropriation and Control Act* (R.S.B.C. 1996, chap. 436, sec. 9.1(1)). The account was established with an initial balance of $15 million.

Special Account

PROVINCIAL HOME ACQUISITION WIND UP

This account is established under the *Special Accounts Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act and the Provincial Home Acquisition Act*. The latter Acts are repealed effective March 31, 2004.

Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs. Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.

Loans, Investments and Other Requirements by Core Business

TAX ADMINISTRATION AND COLLECTION

International Fuel Tax Agreement *(Motor Fuel Tax Act)*–Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Land Tax Deferment Act–Disbursements are made to local governments to reimburse them for property taxes of those property owners over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest, on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Revenue Collected for, and Transferred to, Other Entities by Core Business

TAX ADMINISTRATION AND COLLECTION

British Columbia Transit Act (Motor Fuel Tax)–Disbursements are provided to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Build BC Act (Motor Fuel and Social Services Taxes)–Disbursements are provided to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the social service tax (receipts) on short–term rentals of passenger vehicles collected on BCTFA's behalf under the *Build BC Act* by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Greater Vancouver Transportation Authority Act (Motor Fuel and Social Service Taxes)–Disbursements are provided to the Greater Vancouver Transportation Authority (GVTA) in respect of the fuel tax (receipts) and the social service tax (receipts) on parking collected on GVTA's behalf under the *Greater Vancouver Transportation Authority Act* by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

Rural Area Property Taxes–Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Tobacco Tax Amendment Act–Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Tourism British Columbia (*Hotel Room Tax* Act)–Disbursements are provided by the province to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Ministry of Public Safety and Solicitor General

Vote 31—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Corrections, Policing and Community Safety, Compliance and Consumer Services, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

CORRECTIONS

Voted Appropriations Description: This sub–vote provides for the management of remanded and sentenced adult offenders in custody and in the community, Keep of Prisoners, immigration detainees, non–criminally charged intoxicated persons, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. Recoveries are received from the federal government for costs related to housing of federal inmates, immigration detainees and community services required for Drug Court; the Medical Services Plan for salaried and sessional medical services; the Vancouver Police Department for the provision of municipal lockup functions; and external agencies for the holding of intoxicated persons.

POLICING AND COMMUNITY SAFETY

Voted Appropriations Description: This sub–vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting communities with community support and crime prevention programs, as well as for providing coroner services, province–wide emergency preparedness, security industry regulations, and other protective programs. External recoveries are received from other levels of government, the Insurance Corporation of British Columbia, the British Columbia Lottery Corporation, the Vancouver Port Corporation, and individuals and organizations covered by the *Criminal Records Review Act*. Internal recoveries are received from other ministries and from the *Victims of Crime Act* Special Account.

COMPLIANCE AND CONSUMER SERVICES

Voted Appropriations Description: This sub–vote provides for the administration of driver regulatory and traffic safety programs, the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs, the administration and enforcement of consumer legislation, residential tenancy information and landlord–tenant dispute resolution services, film and adult video classification services and licensing of theatres and distributors. Recoveries are received from the federal government for costs associated with the use of advanced technology for National Safety Code enforcement; from parties external to the ministry for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

GAMING POLICY AND ENFORCEMENT

Voted Appropriations Description: This sub–vote provides for the administration of gaming in the province and includes the definition of policy and standards, the regulation and enforcement of legal gaming, the management of the province's gaming initiatives, and the distribution of gaming proceeds. Recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from the Canadian Pari–Mutuel Agency for horse race testing and from gaming registrants for the direct costs incurred in investigations.

LIQUOR CONTROL AND LICENSING

Voted Appropriation Description: This sub–vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act and Regulations*. Recoveries are received from licensing fees and permit charges.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Solicitor General and Deputy Solicitor General including salaries, benefits, allowances, operating and other expenses of these offices; secondary support and operations of the Ministry of Public Safety and Solicitor General; and centralized capital acquisitions for the ministry. Primary support services are provided by the Ministry of Attorney General and Minister Responsible for Treaty Negotiations. This sub–vote also provides for various agencies, boards and commissions under the jurisdiction of the Solicitor General.

Vote 32—*Emergency Program Act*

This vote provides for ministry programs and operations described in the voted appropriation under the *Emergency Program Act* core business.

EMERGENCY PROGRAM ACT

Voted Appropriation Description: This sub–vote provides for the *Emergency Program Act* which provides for response to, and recovery from, emergencies and disasters.

Statutory Appropriations Description: This statutory appropriation provides for the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

Special Accounts

FORFEITED CRIME PROCEEDS FUND

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of this account is to dispose of property forfeited from criminal offenses in a manner to facilitate the administration of criminal justice and law enforcement in the province. Revenue represents forfeited proceeds of crimes. The Solicitor General determines expenses to be made from the account; however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance. Administration costs are funded through the ministry's voted appropriations.

No financing transactions are provided for under this account.

INMATE WORK PROGRAM

This account was established by the *Miscellaneous Statutes Amendment Act (No.2), 1987*. The purpose of this account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through the ministry's voted appropriations.

VICTIMS OF CRIME ACT

This account was established by the *Victims of Crime Act*, 1995. The purpose of this account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offenses, both court–imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offenses imposed by the court under the Criminal Code of Canada. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and Minister Responsible for Treaty Negotiations and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations.

No financing transactions are provided for under this account.

Loans, Investments and Other Requirements by Core Business

COMPLIANCE AND CONSUMER SERVICES

Consumer Protection Act–Disbursements are for a loan provided by the province to the Business Practices and Consumer Protection Authority under the *Business Practices and Consumer Protection Authority Act* for the delivery of consumer protection services.

GAMING POLICY AND ENFORCEMENT

Hastings Park Race Track–Receipts represent the repayment and principal for a loan provided to an external party for the purchase of Hastings Park Race Track. This loan will be fully repaid by December 31, 2012.

Descriptions of Appropriations—Continued

Ministry of Skills Development and Labour

Vote 33—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Skills Development and Employment Standards, Industrial Relations, Workers' Compensation, and Executive and Support Services.

SKILLS DEVELOPMENT AND EMPLOYMENT STANDARDS

Voted Appropriation Description: This sub–vote provides for direct operating costs for the overall direction, development and support of strategic plans for skills development and labour market services in the province. This sub–vote also provides for services promoting harmonious labour and employment relations including administration of the *Employment Standards Act* and support services to the Labour Relations Board. Recoveries are received for the costs of client education, investigations, ministry record searches and from other sources.

INDUSTRIAL RELATIONS

Voted Appropriation Description: This sub–vote provides for the operations of the Labour Relations Board, an agency established under the Labour Relations Code to promote harmonious labour relations in British Columbia, and for other labour relations initiatives. This sub–vote also provides for the administration of some sections of the *Employment Standards Act*. Recoveries are received for the costs of adjudication and mediation services, appeals and from other sources.

WORKERS' COMPENSATION

Voted Appropriation Description: This sub–vote provides for the operations of the Workers' Compensation Appeal Tribunal, an independent agency established under the *Workers' Compensation Act* to hear appeals from decisions made by the Workers' Compensation Board and other matters, and for Compensation Advisory Services which provides information and advice to employers and workers respecting workers' compensation matters. Costs associated with this sub–vote are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act* and from other sources.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Skills Development and Labour and includes salaries, benefits, allowances, operating and other expenses of the minister and the minister's staff. It provides for administration and executive direction of the ministry, including the deputy minister's office and policy and legislative services. Other administrative services, including financial, human resources, information systems, facilities management, and freedom of information and protection of privacy, are provided by the Ministry of Education.

Ministry of Small Business and Economic Development

Vote 34—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Improving British Columbia's Investment Climate and Competitiveness; Marketing and Promoting British Columbia; Enhancing Economic Development Throughout British Columbia; BC Olympic Games Secretariat, Sport and Culture; and Executive and Support Services.

Descriptions of Appropriations—Continued

Ministry of Small Business and Economic Development—Continued

IMPROVING BRITISH COLUMBIA'S INVESTMENT CLIMATE AND COMPETITIVENESS

Voted Appropriation Description: This sub–vote provides for development and enhancement of a positive investment climate and prosperous economy within the province, with particular emphasis on the deregulation initiative to reduce regulatory burden; management of tax policy programs to assist small and medium sized businesses; development of effective strategies to provide economic and business information on business sectors, regions and economic trends; and management of significant cross–government projects to enhance the province's competitiveness.

Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund Special Account, which is governed under the *BC–Alcan Northern Development Fund Act*.

MARKETING AND PROMOTING BRITISH COLUMBIA

Voted Appropriation Description: This sub–vote provides for facilitating trade and investment by developing a marketing strategy to provide the framework for communicating British Columbia's advantages and opportunities; showcasing British Columbia at national and international industry events; planning and managing trade missions to profile British Columbia in key markets; assisting the private sector to leverage identified marketing opportunities; and leading the marketing of British Columbia as a film and television production location. Recoveries are received from outside organizations and individuals for services provided by the BC Film Commission.

ENHANCING ECONOMIC DEVELOPMENT THROUGHOUT BRITISH COLUMBIA

Voted Appropriation Description: This sub–vote provides for development and implementation of strategies to revitalize the economy and create greater economic diversification by leading the implementation of the Heartlands Economic Strategy; establishing a fast–track approval process for key projects; managing the British Columbia/Canada Infrastructure program to improve urban and rural local government infrastructure; developing and implementing a Tourism Development Strategy; and promoting the province as a competitive business location for the science and technology sectors.

BC OLYMPIC GAMES SECRETARIAT, SPORT AND CULTURE

Voted Appropriations Description: This sub–vote provides for the BC Olympic Games Secretariat to ensure intra– and intergovernmental relations; provide assistance to the Organizing Committee for the 2010 Olympic and Paralympic Winter Games; build community support of the Games throughout the province; and the administration of the Olympic Arts Fund and the Physical Fitness and Amateur Sports Fund. The sub–vote also provides support for cultural, sport and physical activity policy and programs and for the administration and delivery of government programs under the *Arts Council Act*. Transfers are provided in support of the Organizing Committee for the 2010 Olympic and Paralympic Winter Games, amateur sport associations, physical activity projects, community development projects, Games–related programs, and for the programs of the BC Arts Council. Some costs are partially recovered from external organizations for program services.

Statutory Appropriations Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account and for the Olympic Arts Fund Special Account.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Small Business and Economic Development, and administration and ministry executive support, including the deputy ministers' offices, financial and human resources, legislation and administrative services, records management and information systems, and the library. This sub–vote also provides for administrative support services for the Ministry of Energy and Mines. Transfers are provided to the British Columbia Pavilion Corporation towards capital, operating and facilities maintenance costs and for amortization of the provincial investment in the corporation and to the Vancouver Convention Centre Expansion Project. This sub–vote also provides for reserves for doubtful accounts and write–downs of investments. Recoveries are received from parties external to government for ministry services.

Descriptions of Appropriations—Continued

Ministry of Small Business and Economic Development—Continued

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

SPECIAL ACCOUNTS FUNDING

This account was established under the authority of the *Special Accounts Appropriation and Control Act, 2001* (R.S.B.C. 1996, chap. 436, sec. 4(3)). This section of the Act authorizes an increase of $5.5 million for the Physical Fitness and Amateur Sports Fund and an increase of $5 million for the Olympic Arts Fund.

NORTHERN DEVELOPMENT INITIATIVE TRUST ACT

This account was established under the authority of the *Northern Development Initiative Trust Act* (S.B.C. 2004, chap. 69, sec. 13). This section of the Act authorizes payments to support investment in forestry, pine beetle recovery, transportation, tourism, mining, Olympic opportunities, small business, economic development, and energy.

Special Accounts

NORTHERN DEVELOPMENT FUND

This account was created by the *BC–Alcan Northern Development Fund Act, 1998*. The purpose of the account is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako–Kitimat Development Fund Society. Interest earned on the fund balance is credited to the account as revenue. Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

OLYMPIC ARTS FUND

This account was established under the *Special Accounts Appropriation and Control Act, 2001*. The account provides funding to promote hosting the 2010 Olympic and Paralympic Winter Games in British Columbia. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to groups and organizations for cultural and artistic activities that will promote hosting of the 2010 Olympic and Paralympic Winter Games in BC. Administration costs are provided through the Ministry Operations Vote.

The initial account balance was established at $5 million. The balance was increased by $5 million on April 1, 2002 and April 1, 2003. A further increase of $5 million will be made April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act, 2001*.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Small Business and Economic Development—Continued

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.

The account balance was increased by $5.5 million before April 1, 2002 and by $5.5 million on April 1, 2002 and on April 1, 2003. A further increase of $5.5 million will be made April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act, 2001*.

No financing transactions are provided for under this account.

Ministry of Sustainable Resource Management

Vote 35—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Sustainable Economic Development, Integrated Land and Resource Information, Sound Governance, Property Assessment Services, and Executive and Support Services.

SUSTAINABLE ECONOMIC DEVELOPMENT

Voted Appropriation Description: This sub–vote provides for the management and delivery of programs through regional offices and headquarter branches that support sustainable economic development of Crown land, water and other resources. This sub–vote also provides for strategic landscape/watershed land and resource use planning; developing guidelines and tools for strategic plans; and developing operational policy and conducting planning to support sustainable development of tourism and other resource–based sectors. Transfers are provided for activities concerned with sustainable economic development and land and resource use activities and processes. Costs are recovered for some program services from other ministries, other levels of government, organizations and individuals.

INTEGRATED LAND AND RESOURCE INFORMATION

Voted Appropriation Description: This sub–vote provides for the administration and delivery of programs that collect, record, manage and co–ordinate land, water and natural resource inventories and data; decision support, base mapping and information management services and products in support of economic development, land–use planning and negotiations with First Nations; and developing and maintaining partnerships with other governments, industry, academia and other organizations related to information management. Transfers are provided for activities concerned with sustainable resource use and land–related activities and processes. Costs are recovered for some program services from other ministries, other levels of government, organizations, and individuals.

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management—Continued

SOUND GOVERNANCE

Voted Appropriation Description: This sub–vote provides for corporate policy and legislation development associated with land and water activities, property assessment, and revenue (fees and licences); development and implementation of consultation and accommodation policies, and development of strategic land and resource policies for negotiations with First Nations; and intergovernmental affairs, service planning, evaluation and the development of a sustainable resource management framework to support decision–making. Transfers are provided for activities concerned with sustainable resource use and land–related activities and processes. Costs are recovered for some program services from other ministries, other levels of government, organizations, and individuals.

PROPERTY ASSESSMENT SERVICES

Voted Appropriation Description: This sub–vote provides for the operating costs of the Property Assessment Review Panels and the Property Assessment Appeal Board including the fees and expenses of appointees. Recoveries are received from the British Columbia Assessment Authority and from organizations and individuals.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the offices of the Minister of Sustainable Resource Management and the Minister of State for Resort Development, and includes salaries, benefits, allowances and operating expenses of the ministers and the ministers' staff. This sub–vote also provides for finance, administrative, personnel, information systems, information and privacy, special and corporate program coordination and trust fund management for ministry operations and programs. Under agreement, corporate services are provided to the Ministry of Water, Land and Air Protection, the Environmental Assessment Office and Land and Water British Columbia Inc. Transfers are provided for activities concerned with sustainable resource use and land–related activities and processes. Costs are recovered for some program services from clients or from other ministries, other entities within government, other levels of government, organizations, and individuals, and from revenues collected by the ministry.

Vote 36—Agricultural Land Commission

This vote provides for the operations described in the voted appropriation under the Agricultural Land Commission core business.

AGRICULTURAL LAND COMMISSION

Voted Appropriation Description: This vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long–term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process.

STATUTORY–CROWN LAND

This statutory account provides for operations described in the statutory appropriation under the Crown Land core business.

Statutory Appropriation Descnption: This statutory appropriation provides for the Crown Land Special Account.

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management—Continued

Special Account

CROWN LAND

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations and Control Act, 1982*.

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, sales of density allotments pursuant to community plans, and fees. Expenses include costs such as reporting, clean–up and crown land servicing.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of inventoried Crown land administered by Land and Water British Columbia Inc.

This Special Account now includes the write–up from book value to fair market value (revenue) and related expense associated with providing Free Crown Grants and Nominal Rent Tenures at less than fair market value, in accordance with generally accepted accounting principles. Free Crown Grants are grants of Crown land, and Nominal Rent Tenures are leases of Crown land to organizations inside or outside of the government reporting entity, usually provided free or at a nominal value. Beginning in 2004/05, an expense budget is provided for each ministry based on an assessment of requirements for Free Crown Grants or Nominal Rent Tenures. As writeups to fair market value (revenue) are fully offset by grant transfers (expense) to beneficiaries, these transactions do not impact the bottom line for the Special Account or the government's summary accounts.

Ministry of Transportation

Vote 37—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Transportation Improvements, Public Transportation, Highway Operations, Motor Carrier Regulation, and Executive and Support Services.

TRANSPORTATION IMPROVEMENTS

Voted Appropriations Description: This sub–vote provides for Transportation Policy and Legislation; Planning, Engineering, and Construction; and Partnerships. Major activities include: transportation, highway and corporate policy, and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges and tunnels; development and monitoring of public–private partnerships; and land base management. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

PUBLIC TRANSPORTATION

Voted Appropriations Description: This sub–vote provides for annual provincial government contributions toward costs incurred by, or on behalf of, British Columbia Transit and Rapid Transit Project 2000. These costs include operating transfers toward expenses incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province; and debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000. This sub–vote also provides for transfers under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

HIGHWAY OPERATIONS

Voted Appropriations Description: This sub–vote provides for Maintenance, Asset Preservation and Traffic Operations; Inland Ferries; and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; pavement marking; road and bridge surfacing, rehabilitation, replacement, seismic retrofit, safety improvements and minor roadworks; weigh scale operations; electrical installations, maintenance and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; operation, maintenance and rehabilitation of inland ferries and ferry landings; and Coquihalla toll collection. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

MOTOR CARRIER REGULATION

Voted Appropriations Description: This sub–vote provides for the Motor Carrier Commission and Motor Carrier Branch. The Motor Carrier Commission is an independent body that regulates the province's commercial passenger industry (buses, taxis, and limousines) pursuant to the *Motor Carrier Act*. The Commission, by delegation pursuant to the *Motor Vehicle Transport Act* (Canada) also issues licences for the inter–provincial and international road transport of passengers. The Motor Carrier Branch carries out investigations associated with motor carrier licence applications and in cooperation with other agencies, participates in various compliance activities including road checks, investigation of complaints, and random audits of records of licensed motor carriers. Recoveries of costs are received from some participants in hearings before the Commission, and for some program services provided.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Transportation and Corporate Services. This includes the deputy minister's office, finance, administration, human resources, facilities management, information systems; service planning, reporting and performance measurement; and freedom of information, protection of privacy and records management. Recoveries are received from parties internal and external to the ministry for administrative services and materials provided.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

NORTHERN DEVELOPMENT INITIATIVE TRUST ACT

This account was established under the authority of the *Northern Development Initiative Trust Act* (S.B.C. 2004, chap. 69, sec. 13). This section of the Act authorizes payments to support investment in forestry, pine beetle recovery, transportation, tourism, mining, Olympic opportunities, small business, economic development, and energy.

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

Prepaid Capital Advances by Core Business

PUBLIC TRANSPORTATION

British Columbia Transit–Disbursements are provided for approved capital projects for selected public passenger transit services in communities around the province.

Rapid Transit Project 2000–Disbursements are provided for approved rapid transit capital projects in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Ministry of Water, Land and Air Protection

Vote 38—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Environmental Protection, Environmental Stewardship, Park, Fish and Wildlife Recreation, and Executive and Support Services.

ENVIRONMENTAL PROTECTION

Voted Appropriation Description: This sub–vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering the *Sustainable Environment Fund Act, 1990*; setting standards for monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use and flood hazards; responding to high–risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.

Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act*.

ENVIRONMENTAL STEWARDSHIP

Voted Appropriation Description: This sub–vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitat; management of special areas including provincial parks; monitoring and reporting on the state of provincial biodiversity; and enforcement, inspection and special investigations to deter violations that harm the environment. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other levels of government, organizations and individuals for ministry services.

PARK, FISH AND WILDLIFE RECREATION

Voted Appropriation Description: This sub–vote provides for diverse park, fish and wildlife outdoor recreational opportunities across the province through programs including the maintenance of the provincial park system which provides for day and overnight front country, backcountry and boating facilities and services; the management of hunting and angling activities and provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment and the delivery of the provincial fish culture and stocking program and recreational opportunities. Recoveries are received from other levels of government, organizations and individuals for ministry services.

Descriptions of Appropriations—Continued

Ministry of Water, Land and Air Protection—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub–vote provides for the office of the Minister of Water, Land and Air Protection; corporate business innovation including strategic planning, business review and planning, corporate policy development, co–ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; and the management and delivery of programs that report information to the public on the state of environment and environmental trends. This sub–vote also provides for executive direction to the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other levels of government, organizations and individuals for ministry services.

Special Account

SUSTAINABLE ENVIRONMENT FUND

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, *Pesticide Control Act*, *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer to the Ministry Operations Vote of the Ministry of Water, Land and Air Protection for administration, the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; clean–up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean–up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

Management of Public Funds and Debt

Vote 39—Management of Public Funds and Debt

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program and under financial agreements; and borrowing for the provincial treasury revenue program (eliminated for 2004/05) and the warehouse program.

Descriptions of Appropriations—Continued

Management of Public Funds and Debt—Continued

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)

Voted Appropriations Description: This sub–vote provides for the cost of interest, and all associated costs and fees, on debt incurred or assumed for government operating purposes and for education, health facility and public transit capital financing purposes. Capital costs include approved construction of new buildings, renovations and improvements; bus and equipment purchases; and infrastructure for transit and rapid transit. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments, prefunding operations and special programs, are offset against the related interest expenditure. Costs associated with the student loans program and capital borrowing for education and health facilities and transit projects are recovered from the debt servicing appropriations in the Ministries of Advanced Education, Education, Health Services and Transportation.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation Description: This sub–vote provides for the cost of interest on borrowings under the fiscal agency loan program, and all associated costs. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation Description: This sub–vote provides for the cost of financial agreements entered into by the government on behalf of government bodies and all associated costs. These agreements are in relation to borrowings of the government bodies that do not involve the provincial government, and to commodity derivatives. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

COST OF UNALLOCATED BORROWING UNDER THE WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)

Voted Appropriation Description: This sub–vote provides for the costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offsets interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. There is no profit or loss associated with the program.

Other Appropriations

Vote 40—Contingencies (All Ministries) and New Programs (Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. Ex–gratia payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 41—BC Family Bonus (Minister of Finance)

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of Family Bonus to aboriginal families on reserves. A payment is made to Canada Customs and Revenue Agency for program administration.

Vote 42—Citizens' Assembly (Attorney General and Minister Responsible for Treaty Negotiations)

This vote provides for the operation of the Citizens' Assembly on Electoral Reform, which is to assess and make recommendations regarding the voting systems for provincial elections. The Citizens' Assembly, in consultation with the public, will make recommendations to the provincial government on this issue during calendar year 2004.

Vote 43—Commissions on Collection of Public Funds

This vote provides for the recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Loans Administration Branch, Ministry of Provincial Revenue and Legal Services Branch, Ministry of Attorney General. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

Minister of Advanced Education
Minister of Agriculture, Food and Fisheries
Minister of Attorney General
Minister of Children and Family Development
Minister of Community, Aboriginal and Women's Services
Minister of Education
Minister of Energy and Mines
Minister of Finance
Minister of Forests
Minister of Health Services
Minister of Human Resources
Minister of Management Services
Minister of Provincial Revenue
Minister of Public Safety and Solicitor General
Minister of Skills Development and labour
Minister of Small Business and Economic Development
Minister of Sustainable Resource Management
Minister of Transportation
Minister of Water, Land and Air Protection

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 44—ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Recoveries represent allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Minister of Advanced Education
Minister of Agriculture, Food and Fisheries
Minister of Attorney General
Minister of Children and Family Development
Minister of Community, Aboriginal and Women's Services
Minister of Education
Minister of Energy and Mines
Minister of Finance
Minister of Forests
Minister of Health Services
Minister of Human Resources
Minister of Management Services
Minister of Provincial Revenue
Minister of Public safety and Solicitor General
Minister of Skills Development and Labour
Minister Small Business and Economic Development
Minister of Sustainable Resource Management
Minister of Transportation
Minister of Water, Land and Air Protection

RECOVERIES

Voted Appropriation Description: This sub–vote provides for recoveries that represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations, and allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Vote 45—Environmental Assessment Office (Minister of Sustainable Resource Management)

This vote provides for a neutral and publicly–accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and other levels of government. Costs are recovered for certain program services from other ministries, other levels of government and organizations external to government.

Vote 46—Environmental Appeal Board and Forest Appeals Commission (Minister of Forests and Minister of Water, Land and Air Protection)

This vote provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under certain health legislation. This vote also provides for operation of the Forest Appeals Commission in meeting the requirements of the *Forest Practices Code of British Columbia Act*, including hearing appeals under the Act, evaluating how the Act, regulations and standards are functioning, and recommending amendments. This vote further provides for the hearing of appeals by the Forest Appeals Commission under the *Forest Act* and the *Range Act*.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 47—Forest Practices Board (Minister of Forests)

This vote provides for the operation of the Forest Practices Board, including independent audits and special investigations of forest practices, investigations of public complaints, and administrative appeals. This vote also provides for the operations of the Board relative to independent audits and investigations of public complaints on Nisga'a lands during the five–year transitional period.

Special Accounts

INSURANCE AND RISK MANAGEMENT (Minister of Finance)

This account was established by the *Financial Administration Amendment Act, 1989*, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Finance.

Revenue and recoveries represent amounts paid into the account by, or in respect of, participants under agreements and earnings of the account. Expenses represent the cost of services provided to, or on behalf of, participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services; and costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self–insurance services provided to government bodies, ministries, public authorities, persons, hospitals, regional health authorities, schools, colleges, and universities; and for investigation and settlement of claims. Recoveries are received from ministries and government entities and are netted against expenses.

UNCLAIMED PROPERTY (Minister of Finance)

This Account was established by the *Unclaimed Property Act, 1999*. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Management of the program has been transferred to an external service provider. Expenses from the account represent costs associated with the administration of the Act and regulation.

Consolidated Revenue Fund
Statement of Staff Utilization
for the Fiscal Year Ended March 31, 2005
(Unaudited)

	Estimated [1]	Actual	Variance Actual to Estimated
Legislation	300	300	
Officers of the Legislature	190	168	(22)
Office of the Premier	298	261	(37)
Advanced Education	217	203	(14)
Agriculture, Food and Fisheries	326	299	(27)
Attorney General	3,482	3,509	27
Children and Family Development	4,133	4,061	(72)
Community, Aboriginal and Women's Services	341	354	13
Education	309	299	(10)
Energy and Mines	242	220	(22)
Finance	514	472	(42)
Forests	2,942	3,201	259
Health Services	2,785	2,788	3
Human Resources	1,986	1,869	(117)
Management Services	2,037	1,974	(63)
Provincial Revenue	1,054	905	(149)
Public Safety and Solicitor General	2,621	2,545	(76)
Skills Development and Labour	442	399	(43)
Small Business and Economic Development	157	146	(11)
Sustainable Resource Management	754	753	(1)
Transportation	999	1,083	84
Water, Land and Air Protection	924	947	23
Other Appropriations	107	103	(4)
	27,160	26,859	(301)

Staff utilization is the full time equivalent of the number of persons employed in the fiscal year whose salaries are paid directly by the Consolidated Revenue Fund.

[1] Estimated column reflects government reorganization throughout year.

Consolidated Revenue Fund
Schedule of Prepaid Capital Advances by Ministry
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

Prepaid Capital Advances	Estimated	Other Authorizations	Total Appropriation	Actual	Variance Actual to Appropriation
	$	$	$	$	$
Advanced Education	215,400		215,400	199,286	(16,114)
Education	134,500		134,500	117,881	(16,619)
Health Services	379,700		379,700	291,209	(88,491)
Transportation					
British Columbia Transit	6,100		6,100	3,795	(2,305)
Rapid Transit Project 2000	19,100		19,100	15,092	(4,008)
	754,800		754,800	627,263	(127,537)

Consolidated Revenue Fund
Schedule of Other Financing Transactions by Ministry
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

	Estimated	Other Authoriz–ations	Total Approp–riation	Actual	Variance Actual to Approp–riation
Loans, Investments and Other Requirements	$	$	$	$	$
Advanced Education					
British Columbia Student Loan Program	279,400		279,400	204,167	(75,233)
Agriculture, Food and Fisheries					
Production Insurance Stabilization	3,000		3,000		(3,000)
Attorney General					
Interest on Trusts and Deposits	700		700	582	(118)
Treaty Settlement and Implementation Costs	16,967		16,967	1,692	(15,275)
Energy and Mines					
Columbia Basin Accord	50,000		50,000	50,000	
Forests					
BC Timber Sales (Special Account)	72,491		72,491	65,072	(7,419)
Provincial Revenue					
International Fuel Tax Agreement (*Motor Fuel Tax Act*)	4,400		4,400	2,378	(2,022)
Land Tax Deferment Act	20,000	3,263	23,263	23,263	
Provincial Home Acquisition Wind Up (Special Account)	40		40	30	(10)
Public Safety and Solicitor General					
Consumer Protection Act	1,500		1,500		(1,500)
	448,498	3,263	451,761	347,184	(104,577)
Revenue Collected for, and Transferred to, Other Entities					
Energy and Mines					
Oil and Gas Commission Act	24,600	963	25,563	25,563	
Provincial Revenue					
British Columbia Transit Act (Motor Fuel Tax)	7,900		7,900	7,800	(100)
Build BC Act (Motor Fuel and Social Service Taxes)	425,300	1,628	426,928	426,928	
Greater Vancouver Transportation Authority Act (Motor Fuel and Social Services Taxes)	260,000	5,003	265,003	265,003	
Rural Area Property Taxes	195,000		195,000	189,749	(5,251)
Tobacco Tax Amendment Act	2,000		2,000	1,943	(57)
Tourism British Columbia (*Hotel Room Tax Act*)	24,500	1,400	25,900	25,900	
	939,300	8,994	948,294	942,886	(5,408)

Consolidated Revenue Fund
Schedule of Capital Financing Transactions by Classification
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

	Total Appropriations		
	Estimated	Other Authorizations	Total
Special Offices and Ministries	$	$	$
Legislation	1,249	34	1,283
Officers of the Legislature	508	545	1,053
Office of the Premier	604		604
Advanced Education	4,105		4,105
Agriculture, Food and Fisheries	1,857		1,857
Attorney General	9,083		9,083
Children and Family Development	9,795	1,275	11,070
Community, Aboriginal and Women's Services	2,185	(1,275)	910
Education	14,410		14,410
Energy and Mines	1,807		1,807
Finance	5,521		5,521
Forests	13,060		13,060
Health Services	19,606		19,606
Human Resources	21,547		21,547
Management Services	53,244		53,244
Provincial Revenue	13,297	10,465	23,762
Public Safety and Solicitor General	7,551		7,551
Skills Development and Labour	3,512		3,512
Small Business and Economic Development	470		470
Sustainable Resource Management	8,201		8,201
Transportation	13,280		13,280
Water, Land and Air Protection	21,143	1,389	22,532
Other Appropriations			
Contingencies (All Ministries) and New Programs	30,000	(11,864)	18,136
Environmental Assessment Office	70		70
Environmental Appeal Board and Forest Appeals Commission	30		30
Forest Practices Board	100	10	110
Insurance and Risk Management	725		725
	256,960	579	257,539

Breakdown of Other Authorizations—	
Legislation	
Statutory Appropriations—within Vote	34
Officers of the Legislature	
Supplementary Estimates No. 6	545
Children and Family Development	
Government Reorganization	1,275
Community, Aboriginal and Women's Services	
Government Reorganization	(1,275)
Provincial Revenue	
Contingencies (All Ministries) and New Programs	10,465
Water, Land and Air Protection	
Contingencies (All Ministries) and New Programs	1,389
Contingencies (All Ministries) and New Programs	(11,864)
Forest Practices Board	
Contingencies (All Ministries) and New Programs	10
	579

Consolidated Revenue Fund
Schedule of Capital Financing Transactions by Classification
for the Fiscal Year Ended March 31, 2005
(In Thousands—Unaudited)

Actual Capital Disbursements by Classification							—Variance—
Land and Land Improvements	Buildings and Tenant Improvements	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Total	Actual to Appropriations
$	$	$	$	$	$	$	$
			692		591	1,283	0
		32	60		824	916	(137)
	162		115		45	322	(282)
			24		327	351	(3,754)
		553	49	74	217	893	(964)
	1,621	176	151	403	4,153	6,504	(2,579)
	838		296	430	5,473	7,037	(4,033)
		20	56		729	805	(105)
	323		17		8,725	9,065	(5,345)
		67	10	125	613	815	(992)
			566		3,269	3,835	(1,686)
	665	2,109	98	2,835	4,486	10,193	(2,867)
	513	3,094	37	5,631	7,722	16,997	(2,609)
	276		2,129	220	345	2,970	(18,577)
	1,179	1,133	313	236	43,573	46,434	(6,810)
			18	192	23,552	23,762	0
	286	241	99	640	4,293	5,559	(1,992)
			4	48	514	566	(2,946)
			55		317	372	(98)
		47	25	324	6,789	7,185	(1,016)
	199	2,465	89	1,437	1,816	6,006	(7,274)
20,099	396	1,428	104		505	22,532	0
						0	(18,136)
			22		29	51	(19)
						0	(30)
					110	110	0
			40			40	(685)
20,099	6,458	11,365	5,069	12,595	119,017	174,603	(82,936)

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2005
(In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed 2004/05	Amounts Accessed 2003/04
				$	$
Special Accounts					
BC–Alcan Northern Development Fund Act	chap. 3	sec. 5	Northern Development Fund		
Correction Act	chap. 46	sec. 24(3)	Inmate Work Program	921	1,294
Financial Administration Act	chap. 138	sec. 30(5)	Insurance and Risk Management		4,083
Forest Act	chap. 157	sec. 109	BC Timber Sales Account	115,868	95,470
Health Special Account Act	chap. 185	sec. 3	Health Special Account	147,250	147,260
Industry Training and Apprenticeship Act	chap. 50	sec. 8(3)	Industry Training and Apprenticeship Programs		54,177
Livestock Protection Act	chap. 273	sec. 14	Livestock Protection		7
Ministry of Lands, Parks and Housing Act	chap. 307	sec. 7(2)	Crown Land	82,064	
Public Guardian and Trustee Act	chap. 383	sec. 21(2)	Public Guardian and Trustee of British Columbia	17,315	17,323
South Moresby Implementation Account Act	chap. 435	sec. 4	South Moresby Forest Replacement	1,032	83
Special Accounts Appropriation and Control Act	chap. 436	sec. 4	First Citizens' Fund	4,171	3,928
Special Accounts Appropriation and Control Act	chap. 436	sec. 5	Forest Stand Management Fund	2,287	1,485
Special Accounts Appropriation and Control Act	chap. 436	sec. 7	Forfeited Crime Proceeds Fund		
Special Accounts Appropriation and Control Act	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund	2,200	2,190
Special Accounts Appropriation and Control Act	chap. 436	sec. 9	Olympic Arts Fund	619	455
Special Accounts Appropriation and Control Act	chap. 436	sec. 9(1)	Provincial Home Acquisition Wind Up		
Sustainable Environment Fund Act	chap. 445	sec. 5	Sustainable Environment Fund	35,705	31,345
Unclaimed Property Act	chap. 48	sec. 7(4)	Unclaimed Property	75	50
University Endowment Land Act	chap. 469	sec. 18(1)	University Endowment Lands Administration	4,386	3,583
Vancouver Island Natural Gas Pipeline Act	chap. 474	secs. 4(1), 5(1), 6(2)	Vancouver Island Natural Gas Pipeline Assistance		
Victims of Crime Act	chap. 478	sec. 9(4)	Victim Surcharge Special Account	7,319	7,000
Total Special Accounts				421,212	369,733

Note: Any transfers to the General Account from Special Accounts and Special Funds have been eliminated from this schedule.

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2005
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2004/05 $	Amounts Accessed 2003/04 $
Other Statutory Authorities					
Agricultural Land Commission Act	chap. 36	sec. 47	Expense—commission		
Animal Disease Control Act	chap. 14	sec. 22	Administration expense		
Auditor General Act	chap. 2	sec. 4(1)	Expense—Auditor General		
British Columbia Buildings Corporation Act	chap. 33	sec. 15(5)	Payment of guarantees		
British Columbia Buildings Corporation Act	chap. 33	sec. 16(3)	Guarantee for leases		
British Columbia Enterprise Corporation Act	chap. 35	sec. 6(3)	Payment of guarantees		
British Columbia Railway Finance Act	chap. 37	sec. 12(7)	Payment of guarantees		
British Columbia Transit Act	chap. 38	sec. 27	Loans to the authority		
Budget Measures Implementation Act	chap. 3	sec. 2.1, 4.2	Refunds, expenses		
Build BC Act	chap. 40	sec. 19(1), 20	Build BC initiatives		
Business Corporations Act	chap. 57	sec. 349(3)(b)	Recovery against dissolved companies' assets		
Business Corporations Act	chap. 57	sec. 368(1)(b),(ii)(iii)	Restoration of a company		
Business Practices and Consumer Protection Authority Act	chap. 3	sec. 37(1)	Revenue collected as long term fees		
Capital Financing Authority Repeal and Debt Restructuring Act	chap. 6	sec. 3(3)	Debt servicing contributions		
Cattle (Horned) Act	chap. 44	sec. 7	Livestock improvement		22
Coastal Ferry Act	chap. 14	sec. 63(1)	Commissioners expenses		
Community Financial Services Act	chap. 61	sec. 3(2)(3)	To purchase shares in capital stock		
Community Financial Services Act	chap. 23	sec. 44(4)	Debt plus interest before dissolution		
Community Living Authority Act	chap. 60	sec. 24(4)	Transfer of assets and liabilities to the Authority.		
Constitution Act	chap. 66	sec. 57	Expenses—Legislative Assembly		
Corporation Capital Tax Act	chap. 73	Sec. 30(1)	Refunds		
Criminal Injury Compensation Act	chap. 85	sec. 2(7)	Compensation—family of victims of crimes		
Crown Proceeding Act	chap. 89	secs. 13, 14	Payment of claims		5,591
Election Act	chap. 106	sec. 11(1)	Elections		
Electoral Boundaries Commission Act	chap. 107	sec. 8	Commission expenses		
Emergency Program Act	chap. 111	sec. 16	Disasters and civil defence	6,205	70,506
Environment Management Act	chap. 53	sec. 88(1)	Environmental emergency		
Escheat Act	chap. 120	sec. 13(2)	Estate disbursement		
Ferry Corporation Act	chap. 137	sec. 18(5)	Payment of guarantees		

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2005
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2004/05 $	Amounts Accessed 2003/04 $
Other Statutory Authorities					
Ferry Corporation Act	chap. 137	sec. 19(3)	Guarantee for leases		
Ferry Corporation Act	chap. 137	sec. 21(2)	Purchase of shares		
Financial Administration Act	chap. 138	sec. 21(2)	Extinguishment—debt		
Financial Administration Act	chap. 138	sec. 21(2)	Write off of assets and uncollectible debts		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of fees		
Financial Administration Act	chap. 138	sec. 21(2)	Refunds		
Financial Administration Act	chap. 138	sec. 21(2)	Remissions		
Financial Administration Act	chap. 138	sec. 21(2)	Loan Write-off		
Financial Administration Act	chap. 138	sec. 21(2)	Public debt expenses		
Financial Administration Act	chap. 138	sec. 21(2)	Special Warrants		
Financial Administration Act	chap. 138	sec. 21(2)	Collection Agency Commission		
Financial Administration Act	chap. 138	sec. 21(2)	Payments based on contributions		
Financial Administration Act	chap. 138	sec. 21(2)	Payments after fiscal year-end		
Financial Administration Act	chap. 138	sec. 20(1)	Interest on revenue refunds		
Financial Administration Act	chap. 138	sec. 21(2)	Advances		
Financial Administration Act	chap. 138	sec. 21(2)	Administration of Investments		69
Financial Administration Act	chap. 138	sec. 21(2)	Money not applied to be repaid		
Financial Administration Act	chap. 138	sec. 21(2)	Prepaid capital advances		
Financial Administration Act	chap. 138	sec. 21(2)	Power to Invest		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of indemnities		
Financial Administration Act	chap. 138	sec. 21(2)	Amortization of prepaid capital advances		
Financial Administration Act	chap. 138	sec. 21(2)	Compensation costs		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of guarantee or indemnity		
Financial Administration Act	chap. 138	sec. 23(3)	Expenditure of estimated recoveries		
Financial Information Act	chap. 140	sec. 4(4)	Charges and fees of person conducting audit		
Fire Services Act	chap. 144	sec. 12	Remuneration—local assistant		
Fire Services Act	chap. 144	sec. 16(6)	Inquiry expenses		
Flood Relief Act	chap. 151	sec. 6	Flood costs		
Forest Practices Code of British Columbia Act	chap. 159	sec. 171	Firefighting	109,357	315,930
Forestry Revitalization Act	chap. 17	sec. 9	Compensation of Harvesting Rights		
Forestry Revitalization Act	chap. 17	sec. 10(4)	BC Forestry Revitalization Trust		
Freedom of Information and Protection of Privacy Act	chap. 165	sec. 40(1)	Salary and expense of Commissioner		

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements as at March 31, 2005
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2004/05 $	Amounts Accessed 2003/04 $
Other Statutory Authorities					
Greenbelt Act	chap. 176	sec. 5(2)	Preservation of greenbelt land		
Heritage Conservation Act	chap. 187	sec. 22	Obligations of the Heritage Trust		
Hospital District Act	chap. 202	sec. 39(4)	Payment of guarantees		
Hotel Room Tax Act	chap. 207	various	Refunds	1,400	
Income Tax Act	chap. 215	sec. 78	Administration expenses		
Indian Cut-off Lands Disputes Act	chap. 218	sec. 5	Payment of claims		
Inquiry Act	chap. 224	sec. 18	Commission expenses		
Insurance Corporation Act	chap. 228	sec. 28	Excess liabilities paid to corporations		
Insurance for Crops Act	chap. 229	sec. 3	Crop Insurance Stabilization		
Insurance Premium Tax Act	chap. 232	sec. 15(1)	Reimbursement of overpayment		
International Financial Business (Tax Refund) Act	chap. 235	sec. 5(1)	Refunds		
International Financial Activity Act	chap. 49	sec. 33(2)(3)	Interest on unpaid tax refunds		
Land Tax Deferment Act	chap. 249	sec. 15(1)	Reimburse the Municipality for tax deferred	3,263	1,753
Land Title Act	chap. 250	sec. 306	Assurance Fund		
Legislative Assembly Allowances and Pension Act	chap. 257	sec. 13, 31	Expenses—Legislative Assembly		
Legislative Assembly Management Committee Act	chap. 258	sec. 6.1	Expenses—Legislative Management Committee	34	127
Legislative Procedure Review Act	chap. 261	sec. 8	Expenses—review		
Liquor Distribution Act	chap. 268	sec. 20(2)	Collection at customs		
Livestock Act	chap. 270	sec.10	Reimbursement of keeper (recoverable)		
Local Government Act	chap. 323	sec. 9(2)(c)	Procedure and costs for vote on incorporation		
Local Government Act	chap. 323	sec. 23(1)	Transfer of Provincial tax money		
Local Government Grants Act	chap. 275	sec. 4(2)	To satisfy conditional grant liabilities		
Local Services Act	chap. 276	sec. 6	Advancing money required (recoverable)		
Logging Tax Act	chap. 277	sec. 21(1)	Reimbursement of overpayment		
Members' Conflict of Interest Act	chap. 287	sec. 24	Commissioner's conflict of interest		
Mineral Land Tax Act	chap. 290	sec. 16(1)	Refunds		
Mines Act	chap. 293	sec. 17(2)	Mine improvement		
Motor Fuel Tax Act	chap. 317	various	Refunds	6,631	
Motor Vehicle Act	chap. 318	sec. 104.95	Motor Vehicle Impoundment Refunds		
Municipal Aid Act	chap. 324	sec. 2	Improvements		
Muskwa-Kechika Management Act	chap. 38	sec. 18(1)(a)	Contributions		

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements as at March 31, 2005
(In Thousands—Unaudited)—Continued

Other Statutory Authorities	Chapter	Section	Purpose	Amounts Accessed 2004/05 $	Amounts Accessed 2003/04 $
Natural Gas Price Act	chap. 329	sec. 3(a)	Recovery of penalty		
Northern Development Initiative Trust Act	chap. 69	sec. 13	Grants	369,000	
Oil and Gas Commission Act	chap. 38	sec. 23	Payment of fees	963	3,574
Ombudsman Act	chap. 340	sec. 4	Expenses—Ombudsman		
Passenger Transportation Act	chap. 39	sec. 48(3), 62	Administrative fines and Motor Carrier Commission		
Pension Agreement Act	chap. 351	sec. 6	Payment of liabilities		
Petroleum and Natural Gas Act	chap. 361	sec. 123(2)	Safeguarding dangerous operations		
Police Act	chap. 367	sec. 11(3)	Ministerial liability		
Police Act	chap. 367	sec. 38(3)	Emergency Situation—expenses		
Property Tax Transfer Act	chap. 378	various	Refunds		
Provincial Court Act	chap. 379	sec. 27(4)	Inquiry legal counsel		
Public Service Benefit Plan Act	chap. 386	sec. 5	Expenses related to contracts		
Public Works Agreement Act	chap. 391	sec. 3	Administration expenses		
Queen's Printer Act	chap. 394	sec. 11(2)	Business losses		
Recall and Initiative Act	chap. 398	sec. 173	Administrative costs		259
Referendum Act	chap. 400	sec. 7	Administration expenses		
Resort Municipality of Whistler Act	chap. 407	sec. 21	Administration expenses		
Safety Standard Act	chap. 96	sec. 91.1(3)	Long term fee reimbursement		
School Act	chap. 412	sec. 153(3)	Provincial repayments to board		
School Act	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area		
Shelter Aid for Elderly Renters Act	chap. 424	sec. 3	Payment for rental assistance		
Social Service Tax Act	chap. 431	various	Refunds		
Special Accounts Appropriation and Control Act	chap. 436	sec. 4(3)	First Citizens' Fund	9,000	9,000
Special Accounts Appropriation and Control Act	chap. 436	sec. 8(2)	Physical Fitness and Amateur Sports Fund	5,500	5,500
Special Accounts Appropriation and Control Act	chap. 436	sec. 9(2)	Olympic Arts Fund	5,000	5,000
Special Accounts Appropriation and Control Act	chap. 436	sec. 9.1(2)	Provincial Home Acquisition Wind Up	15,000	
Statute Uniformity Act	chap. 441	sec. 4	Travel and personal expenses of board members.		
Taxation (Rural Area) Act	chap. 448	various	Refunds		
Tobacco Tax Act	chap. 452	sec. 43(2)	Fee for collection of tobacca tax		
Tourism British Columbia Act	chap. 13	sec. 13(1)	Hotel Room Tax Revenue		
Transmission Corporation Act	chap. 44	sec. 5(2)	Transmission Corporation shares		

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2005
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2004/05 $	Amounts Accessed 2003/04 $
Other Statutory Authorities					
Transportation Act	chap. 44	sec. 35, 34(1)	Payment of tax to Authority		
Vancouver Island Natural Gas Pipeline Act	chap. 474	sec. 4(2), 6(2)	Agreement settlement		
Waste Management Act	chap. 482	sec. 28.4(6)	Remediation services		
Water Act	chap. 483	sec. 37(3)	Removal of works		
Wildfire Act	chap. 31	sec. 65	Fire control costs		
Total Other				**531,353**	**417,331**